



# **Operating Budget**

**2007 - 2008**

# Central Michigan University Consolidated Operating Budget

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**Central Michigan University**  
**2007-2008 Consolidated Operating Budget Narrative**

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The operating budget process is designed to link strategic planning with operational planning and provide a perspective of the operating needs of the university. The annual planning process includes a review and update of the operating budget. The process takes into account current projections for enrollment, tuition, other revenue and expenditures for the fiscal year. The planning cycle focuses on the next five years.

Divisional planning revolves around university strategic planning with operating budgets developed accordingly. The planning process begins in the fall semester with budget reviews scheduled in the spring semester. Budget reviews are conducted by the University Budget Advisory Council (UBAC) with recommendations made to the President. The UBAC consists of 20 members representing the university community. The make up of the council is as follows:

**Academic Centers**

- Science and Technology
- Communications and Fine Arts
- Humanities, Social and Behavioral Sciences
- Education and Human Services
- Business Administration
- Health Professions

- ProfEd

**Service Centers**

- Academic Administration
- Library
- Dean of Students
- Office of Information Technology
- Finance and Administrative Services
- Facilities and Energy Management
- President's Division
- Governmental Relations Division
- Development & Alumni Relations

**Auxiliary Centers**

- Residences and Auxiliary Services
- Athletics

**Faculty Representation**

- Chair of Chairs
- Chair of Academic Senate

Upon completion of the review process, a proposed high level fiscal year university operating budget is presented to and approved by the Board of Trustees in July. The

divisions/departments are informed of the approved budget and a detailed university operating budget follows. The operating budget includes planned revenue and expenditures for all university operations.

The consolidated budget summary is provided as a comprehensive perspective of the institution's financial resources and obligations, which comprise the total operating budget components of the University.

The operating budget includes a number of schedules, which provide detail information for the General Fund as well as Non-General Fund budget centers. Page 3 reflects the consolidated budget information by operating unit. The consolidated budget schedules shown on pages 4 and 12 through 22 reflect the revenue and expenditure components by center.

Within the university there are a number of instances where revenue and expenditures are reflected between operating funds. Any duplication in totals has been eliminated from the totals of the consolidated schedules. For example, each year there is a return from ProfEd to the General Fund. This component is now shown in the transfers section and is a source of funds to the CMU Program Activity account, while at the same time it is part of the revenue and expenditure components of the ProfEd budget. Any of this type of activity has been extracted, to the extent practical, and is shown within the transfers section on page 3.

This consolidated budget aggregates \$358,395,503 in net revenue and \$358,395,503 in net expenditures, yielding a projected break-even situation for 2007-2008.

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 OPERATING BUDGET  
CONSOLIDATED SUMMARY**

BUDGET	RESIDENCES									TOTAL
	GENERAL FUND	PROFED	CENTRAL ENERGY FACILITY	PARKING SERVICES	AND AUXILIARY SERVICES	TELECOM	ATHLETICS	HEALTH SERVICES	PUBLIC BROADCSTG	
<b>REVENUES</b>										
TUITION, ROOM, & BOARD	141,416,873	39,358,022	0	0	41,763,058	0	0	0	0	222,537,953
STATE APPROPRIATIONS	80,994,600	0	0	0	0	0	0	0	0	80,994,600
DEPARTMENTAL & ACTIVITY REVENUE	10,471,024	0	0	2,884,000	19,341,576	0	5,611,125	2,238,421	441,657	40,987,803
INVESTMENT INCOME	1,800,000	0	0	0	385,000	0	0	0	0	2,185,000
OTHER SOURCES	0	0	0	0	2,587,000	5,912,365	0	0	3,190,783	11,690,148
<b>TOTAL REVENUES</b>	<b>234,682,497</b>	<b>39,358,022</b>	<b>0</b>	<b>2,884,000</b>	<b>64,076,634</b>	<b>5,912,365</b>	<b>5,611,125</b>	<b>2,238,421</b>	<b>3,632,440</b>	<b>358,395,504</b>
<b>EXPENDITURES</b>										
FACULTY & STAFF SALARIES	105,874,596	15,944,596	1,115,340	192,701	5,302,310	792,283	3,750,758	907,518	1,814,720	135,694,822
OTHER COMPENSATION	6,714,665	550,000	100,112	167,000	5,768,317	226,800	1,093,954	218,182	219,696	15,058,726
BENEFITS	49,010,964	5,258,903	563,292	115,474	2,768,138	375,463	1,460,810	513,656	837,684	60,904,384
COST OF GOODS SOLD	369,536	0	0	0	17,381,434	0	0	0	0	17,750,970
SUPPLIES, EQUIPMENT, & OVERHEAD	49,458,352	13,903,909	11,198,114	188,000	17,822,787	3,865,514	10,788,645	999,065	2,292,651	110,517,037
<b>TOTAL EXPENDITURES</b>	<b>211,428,113</b>	<b>35,657,408</b>	<b>12,976,858</b>	<b>663,175</b>	<b>49,042,986</b>	<b>5,260,060</b>	<b>17,094,167</b>	<b>2,638,421</b>	<b>5,164,751</b>	<b>339,925,939</b>
<b>TRANSFERS</b>										
TRANSFERS IN / (OUT):										
SUBSIDIES	(24,529,809)	0	15,392,903	0	(6,271,069)	0	13,475,664	400,000	1,532,311	0
GENERAL FUND	7,485,552	(3,700,614)	0	(994,000)	(2,272,925)	(518,013)	0	0	0	0
CAPITAL BUDGET	(2,556,286)	0	0	(1,226,825)	(1,620,600)	0	(150,400)	0	0	(5,554,111)
DEBT SERVICE	(3,653,841)	0	(2,416,045)	0	(4,869,054)	(134,292)	(1,842,222)	0	0	(12,915,454)
<b>TOTAL TRANSFERS</b>	<b>(23,254,384)</b>	<b>(3,700,614)</b>	<b>12,976,858</b>	<b>(2,220,825)</b>	<b>(15,033,648)</b>	<b>(652,305)</b>	<b>11,483,042</b>	<b>400,000</b>	<b>1,532,311</b>	<b>(18,469,565)</b>
CURRENT YEAR SURPLUS (DEFICIT)	0	0	0	0	0	0	0	0	0	0

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 OPERATING BUDGET  
SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
<b>ACADEMIC CENTERS</b>															
SCIENCE & TECHNOLOGY	28,738,727	0	156,000	28,894,727	13,592,025	2,047,035	212,450	6,571,802	22,423,312	0	1,544,109	0	23,967,421	(4,927,306)	0
COMMUNICATION & FINE ARTS	18,193,783	0	77,906	18,271,689	8,527,864	1,260,847	152,030	4,076,918	14,017,659	0	793,637	0	14,811,296	(3,460,393)	0
HUMANITIES, SOCIAL & BEHAV SCIENCES	37,262,377	0	0	37,262,377	15,019,120	1,158,510	101,311	7,009,345	23,288,286	0	424,895	0	23,713,181	(13,549,196)	0
EDUCATION & HUMAN SERVICES	19,153,119	0	0	19,153,119	8,322,838	1,741,154	15,000	4,063,973	14,142,964	0	447,599	0	14,590,563	(4,562,556)	0
BUSINESS ADMINISTRATION	20,073,340	0	62,500	20,135,840	10,272,432	1,266,487	146,134	4,300,346	15,985,399	0	373,606	0	16,359,004	(3,776,836)	0
HEALTH PROFESSIONS	16,194,058	0	873,279	17,067,337	6,342,278	1,734,250	158,409	3,160,839	11,395,776	0	1,051,526	0	12,447,302	(4,620,035)	0
PROFED	39,358,022	0	0	39,358,022	7,246,233	8,698,363	550,000	5,258,903	21,753,499	0	13,903,909	0	35,657,408	(3,700,614)	0
<b>ACADEMIC CENTERS SUBTOTAL</b>	<b>178,973,426</b>	<b>0</b>	<b>1,169,685</b>	<b>180,143,111</b>	<b>69,322,790</b>	<b>17,906,645</b>	<b>1,335,334</b>	<b>34,442,126</b>	<b>123,006,895</b>	<b>0</b>	<b>18,539,280</b>	<b>0</b>	<b>141,546,176</b>	<b>(38,596,935)</b>	<b>0</b>
<b>SERVICE CENTERS</b>															
ACADEMIC ADMINISTRATION	915,214	0	79,218	994,432	1,627,675	2,611,937	348,133	1,908,040	6,495,785	319,536	1,719,664	0	8,534,985	7,540,553	0
GRADUATE STUDIES	420,579	0	150,000	570,579	461,451	965,533	3,311	728,938	2,159,234	0	1,284,495	0	3,443,728	2,873,149	0
LIBRARY	102,858	0	73,700	176,558	928,293	1,810,379	333,900	1,174,519	4,247,090	0	4,099,030	0	8,346,120	8,169,562	0
COMPUTING SUPPORT	0	0	0	0	0	3,534,572	172,700	1,415,934	5,123,206	0	5,619,984	0	10,743,190	10,743,190	0
DEAN OF STUDENTS	362,818	0	1,218,550	1,581,368	492,964	4,618,641	203,432	2,339,216	7,654,253	0	2,256,232	0	9,910,485	8,329,117	0
DIVERSITY	0	0	0	0	36,661	463,740	60,016	222,518	782,936	0	486,855	0	1,269,791	1,269,791	0
FINANCE & ADMINISTRATIVE SERVICES	0	0	22,800	22,800	0	1,896,368	127,235	800,234	2,823,837	0	435,298	0	3,259,135	3,236,335	0
FINANCIAL SERVICES AND REPORTING	0	0	490,000	490,000	0	3,335,020	28,647	1,577,766	4,941,433	0	2,101,576	0	7,043,009	6,553,009	0
HUMAN RESOURCES/STAFF	0	0	7,000	7,000	0	1,611,347	7,800	4,958,195	6,577,342	0	417,930	0	6,995,272	6,988,272	0
FACILITIES MANAGEMENT	0	0	91,000	91,000	0	5,110,755	280,655	2,758,536	8,149,945	50,000	10,868,255	0	19,068,200	18,977,200	0
CENTRAL ENERGY FACILITY	0	0	0	0	0	1,115,340	100,112	563,292	1,778,744	0	(1,778,744)	0	0	0	0
PRESIDENT'S OFFICE	0	0	0	0	0	2,084,838	31,465	804,914	2,921,217	0	1,168,586	0	4,089,803	4,089,803	0
GOVERNMENTAL RELATIONS DIVISION	0	0	0	0	0	298,540	0	79,335	377,875	0	120,600	0	498,475	498,475	0
DEVELOPMENT & ALUMNI RELATIONS	0	0	0	0	0	1,987,353	131,750	866,039	2,985,142	0	930,449	0	3,915,591	3,915,591	0
SCHOLARSHIPS & FINANCIAL AID	0	0	0	0	0	0	0	0	0	0	18,796,422	0	18,796,422	18,796,422	0
CENTRAL ADMINISTRATION	0	80,994,600	2,081,060	83,075,660	0	236,904	0	0	236,904	0	13,892,914	(7,350,171)	6,779,647	(76,296,013)	0
CHARTER SCHOOLS	0	0	6,150,012	6,150,012	0	0	3,635,223	0	3,635,223	0	2,522,788	492,001	6,650,012	500,000	0
UNIVERSITY RECREATION	0	0	737,999	737,999	55,157	421,630	565,064	193,557	1,235,408	0	292,034	0	1,527,442	789,443	0
<b>SERVICE CENTERS SUBTOTAL</b>	<b>1,801,469</b>	<b>80,994,600</b>	<b>11,101,339</b>	<b>93,897,408</b>	<b>3,602,201</b>	<b>32,102,896</b>	<b>6,029,443</b>	<b>20,391,033</b>	<b>62,125,573</b>	<b>369,536</b>	<b>65,234,368</b>	<b>(6,858,170)</b>	<b>120,871,306</b>	<b>26,973,898</b>	<b>0</b>
<b>AUXILIARY CENTERS</b>															
PARKING SERVICES	0	0	2,884,000	2,884,000	0	192,701	167,000	115,474	475,175	0	188,000	0	663,175	(2,220,825)	0
RESIDENCES & AUXILIARY SERVICES	0	0	64,076,634	64,076,634	0	5,302,310	5,768,317	2,768,138	13,838,765	17,381,434	23,830,913	4,151,121	59,202,233	(4,874,401)	0
TELECOMMUNICATIONS	0	0	5,912,365	5,912,365	0	792,283	228,800	375,463	1,394,546	0	3,730,122	269,684	5,394,352	(518,013)	0
<b>AUXILIARY CENTERS SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>72,872,999</b>	<b>72,872,999</b>	<b>0</b>	<b>6,287,294</b>	<b>6,162,117</b>	<b>3,259,075</b>	<b>15,708,486</b>	<b>17,381,434</b>	<b>27,749,035</b>	<b>4,420,805</b>	<b>65,259,760</b>	<b>(7,613,239)</b>	<b>0</b>
<b>SUBSIDIZED AUXILIARY CENTERS</b>															
ATHLETICS	0	0	5,611,125	5,611,125	2,724,481	1,026,277	1,093,954	1,460,810	6,305,522	0	10,564,219	2,066,648	18,936,389	13,325,264	0
HEALTH SERVICES	0	0	2,238,421	2,238,421	0	907,518	218,182	513,656	1,639,356	0	832,973	166,092	2,638,421	400,000	0
PUBLIC BROADCASTING	0	0	3,632,439	3,632,439	0	1,814,720	219,696	837,684	2,872,100	0	2,292,651	0	5,164,750	1,532,311	(0)
<b>SUBSIDIZED AUXILIARY CENTERS SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>11,481,985</b>	<b>11,481,985</b>	<b>2,724,481</b>	<b>3,748,515</b>	<b>1,531,832</b>	<b>2,812,150</b>	<b>10,816,978</b>	<b>0</b>	<b>13,689,843</b>	<b>2,232,740</b>	<b>26,739,560</b>	<b>15,257,575</b>	<b>(0)</b>
<b>GRAND TOTALS</b>	<b>180,774,895</b>	<b>80,994,600</b>	<b>96,626,008</b>	<b>358,395,503</b>	<b>75,649,472</b>	<b>60,045,350</b>	<b>15,058,726</b>	<b>60,904,384</b>	<b>211,657,931</b>	<b>17,750,970</b>	<b>125,212,526</b>	<b>(204,625)</b>	<b>354,416,802</b>	<b>(3,978,701)</b>	<b>(0)</b>

## General Fund Budget

### REVENUE

The \$274,040,519 budgeted revenue for 2007-2008 is a 5.4 percent increase over the 2006-2007 budget. The following narrative details the significant changes in revenue. The budgets referred to in this revenue narrative can be found in the revenue summary and revenue detail pages in this document (pp. 12-22).

### Net State Appropriations

The 2007-2008 budgeted State appropriations reflect a 1.7 percent reduction from the 2006-2007 base budget state appropriations level. This results in a total appropriation for 2007-2008 of \$80,994,600 with some percentage of it being specifically designated for Martin Luther King programs and the Research Excellence Fund. The net appropriation available for operations is projected to be \$80,352,703. The projected amount does not include the August 2007 delayed payment of \$7,489,427 or the delayed MPSERS subsidy of \$834,200. The delayed payments were included in the 2006-07 base state appropriations level.

The General Fund revenue summary schedule shows the State appropriation as a smaller percent of total General Fund revenue in 2007-2008, continuing the previous years' trend.

The State appropriation revenue is recognized on an accrual basis as required by the legislation authorizing the funds for Central Michigan University. The State

appropriations are budgeted at the level proposed by the Governor. Tuition, fees, and other revenue, as well as expenses, continue to be recognized on an accrual basis of accounting.

### Tuition and Fees – General Fund

This budget reflects an annual average 4.2 percent increase from the 2006-2007 new student on-campus undergraduate tuition rates. This budget is comprised of a guaranteed tuition program that averages an annual 4.2 percent increase for new Michigan resident undergraduate tuition rate and a zero percent tuition increase for those returning students within the CMU Promise. Overall CMU undergraduate tuition rates remain among the bottom quartile for the 15 public state universities.

Graduate tuition rates reflect a 6 percent increase. The approved graduate rate brings CMU's graduate rates closer to the median graduate tuition rates for the 15 state universities.

The tuition revenue is based on an estimated 0.31 percent decrease in total credit hours on-campus from the original budget for 2006-2007. The Office of Institutional Research projection for the 2006-2007 original budget was 536,829 credit hours. The unofficial actual 2006-2007 credit hours were 543,549. The projected 2007-2008 credit hours from the Office of Institutional Research are 535,142 upon which the estimated revenue budget is based. This represents a decrease of 1.5 percent from the 2006-2007

unofficial enrollments. The projected fall 2007 headcount is 19,975 compared to an actual fall 2006 headcount of 20,025.

Tuition is mainly attributed to individual academic centers. Service centers also receive tuition attributable to credit hours taught by the individual department within the service center.

On the following page are tables outlining the approved tuition rates for undergraduates, graduates, Michigan residents and non-residents, as well as a table showing the change in cost for a full-time undergraduate Michigan resident for tuition.

In addition, The CMU Promise includes a two year guaranteed room and board rate for incoming residence hall students for 2007-2009. The incoming residence hall student's room and board rates increased 6.0 percent for 2007-2009 from \$6,824 to \$7,236 with an unlimited meal plan. The incoming full-time Michigan undergraduate student who enrolls in 30 credit hours, lives in a residence hall, and chooses the unlimited meal plan will see a 13.9 percent increase in the total cost of tuition and room and board compared to the 2006-2007 rates.



## FY 2007-2008 Changes in Tuition Rates

<b>Undergraduate Cohort Tuition Rate Schedule On Campus - MI Resident</b>				
Cohorts	Years Remaining	2007-2008 Rate	2006-2007 Rate	Percent Change
Cohort T07	4*	\$ 304	n/a	n/a
Cohort T06	3*	251	\$251	0%
Cohort T05	2*	213	213	0%
Cohort T04	1*	211	211	0%
Cohort T03	0*	210	210	0%
Credit by examination		40	40	0%

\*One additional year at the same tuition rate is available, if needed, to complete bachelor's degree

Cohort T07: students who, in the 2007-08 fall semester, were new students.

Cohort T06: students who, in the 2006-07 academic year, were new students.

Cohort T05: students who, in the 2005-06 academic year, were new students, or freshmen with up to 25 credits.

Cohort T04: students who, in the fall of 2005, were sophomores with 26-55 credits.

Cohort T03: students who, in the fall of 2005, were juniors with 56 - 85 credits.

<b>Undergraduate Tuition &amp; Fees Comparison - MI Resident Based on HEIDI Reporting by Class Level</b>				
	2007-2008 Rate	2006-2007 Rate	Amount Change	Percent Change
Tuition	\$7,342.50	\$6,637.50	\$705.00	10.6%
Mandatory Fees	0	0	0	0.0%
Total Tuition & Mandatory Fees	\$7,342.50	\$6,637.50	\$705.00	10.6%

<b>Undergraduate Cohort Tuition Rate Schedule Out of State Resident</b>				
Cohorts	Years Remaining	2007-2008 Rate	2006-2007 Rate	Percent Change
Cohort T07	4*	\$ 707	n/a	n/a
Cohort T06	3*	584	\$584	0%
Cohort T05	2*	495	495	0%
Cohort T04	1*	491	491	0%
Cohort T03	0*	487	487	0%
Credit by examination		40	40	0%

<b>Residential Hall Rates - Based on a 19-Meal Plan</b>				
	2007-2008	2006-2007	Amount Change	Percent Change
Guaranteed for 2 years	\$7,236	\$6,824	\$412	6.0%

<b>Masters/Specialist &amp; Doctoral Rates</b>				
	2007-2008 Rate	2006-2007 Rate	Amount Change	Percent Change
Masters/Specialist Resident	\$ 388	\$366	\$22	6.0%
Doctoral Resident	441	416	\$25	6.0%
Masters/Specialist Out of State Resident	719	678	\$41	6.0%
Doctoral Out of State Resident	798	753	\$45	6.0%

### **Tuition and Fees – ProfEd**

The 2007-2008 budgeted revenue of \$39,358,022 is a 4.2 percent increase over the 2006-2007 budgeted revenue of \$37,768,514. This level of revenue for 2007-2008 will result in a net return to the General Fund of \$3,700,614.

Additional narrative regarding the ProfEd budget is available in the ProfEd section of this document.

### **Investment Income**

For the 2007-2008 budget, the annual investment income remains at \$1,800,000 and will be used to partially fund the base operating budget.

### **Department and Activity Revenue**

Revenue is attributed to the budget center that earns it. The 2006-2007 original department and activity revenue budget was \$9,521,061. This same category increased by 10 percent for 2007-2008 to a total of \$10,471,024.

## EXPENDITURES

The university expenditures are classified into seven major categories with personnel services comprising about two-thirds of the expenditure base. The major expenditure categories are:

- Faculty Salaries
- Staff Salaries
- Other Compensation
- Benefits
- Cost of Goods Sold
- Supplies & Equipment
- Overhead/Returns

A number of issues will impact numerous functional expenditure categories in the 2007-2008 fiscal year budgets:

1. The Other Compensation section of the budget did not receive any general increase, and has not received a general across-the-board increase since the 1985-1986 fiscal year. Funds were allocated in 1989 and 1992 to address minimum wage increases. No additional funds were allocated for the minimum wage increases for either 2006-2007, or 2007-08.

Any individual budget adjustments have been included, however, as approved through the annual budget review process or reallocations made by department directors.

2. The Supplies & Equipment category has not received any general across-the-board increase since the 1991-1992 fiscal year. Instead of applying across-the-board increases, unique needs have been addressed individually. The supplies and equipment category covers expenditures such as supplies – office and maintenance, equipment, contracted services, postage, printing, travel, and telephone.
3. University contributions to employee benefit programs are funded through Central Administration and then allocated/budgeted at the individual department level. Benefit budgets are zero-based for all filled and vacant positions. Benefits include coverage for health, dental, prescription, life insurance, long-term disability, and retirement.

### Staff Positions

The 2007-2008 General Fund Staff FTE includes the following components:

Budgeted Positions	838.725
Soft Funded Positions	<u>124.280</u>
Total Staff	<u>963.005</u>

The number of budgeted General Fund staff positions has increased by 20.3, a 2.5 percent increase from the 2006-2007 original budgeted level of 818.425 and the soft funded positions increased by 12.86 for a total increase of 33.16. Account directors, through the use of their departmental resources, create soft funded positions, and account directors are responsible for all salaries and benefits associated with the positions, as well as future compensation increases. All budgeted positions were funded by reallocation of existing funds.

### Faculty Positions

The 2007-2008 General Fund budget includes 716 regular faculty tenured/tenure track positions, a net increase of 3 from 2006-2007.

As of June 20, 2007, 35 new regular faculty have been hired for the fall 2007 semester, and 45 positions were vacated during the prior year due to retirement or resignation. The number of positions filled by regular faculty this fall is 636, a net increase of 3 from the 2006-

2007 fiscal year and a net increase of 4 from the 2005-2006 number.

<b>Tenured/Tenure-Track</b>	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-08</b>
Total Positions	703	708	713	716
Filled Positions	642	632	633	636
Budgeted FTE	697.7	719.4	724.7	727.5

The number of regular and temporary faculty FTE (full-time equivalent) employed by CMU during 2006-2007 was 976.7. Employed FTE includes summer assignments and grant assignments, but excludes leaves without pay and reduced assignments. The 2006-2007 faculty FTE increased by 25.7 FTE over the 2005-2006 FTE.

<b>Employed FTE</b>	<b>2003-2004</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
Tenured/Tenure-Track	698.3	682.6	679.0	678.7
Temporary	257.5	260.0	272.0	298.0
<b>Total Employed FTE</b>	<b>955.8</b>	<b>942.6</b>	<b>951.0</b>	<b>976.7</b>

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 OPERATING BUDGET  
GENERAL FUND WITH PROFED OPERATING BUDGET SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>ACADEMIC CENTERS</b>																
SCIENCE & TECHNOLOGY	28,738,727	0	156,000	28,894,727	13,592,025	2,047,035	212,450	6,571,802	22,423,312	0	1,544,109	0	23,967,421	(4,927,306)	0	
COMMUNICATION & FINE ARTS	18,193,783	0	77,906	18,271,689	8,527,864	1,260,847	152,030	4,076,918	14,017,659	0	793,637	0	14,811,296	(3,460,393)	0	
HUMANITIES, SOCIAL & BEHAV SCIENCES	37,262,377	0	0	37,262,377	15,019,120	1,158,510	101,311	7,009,345	23,288,286	0	424,895	0	23,713,181	(13,549,196)	0	
EDUCATION & HUMAN SERVICES	19,153,119	0	0	19,153,119	8,322,838	1,741,154	15,000	4,063,973	14,142,964	0	447,599	0	14,590,563	(4,562,556)	0	
BUSINESS ADMINISTRATION	20,073,340	0	62,500	20,135,840	10,272,432	1,266,487	146,134	4,300,346	15,985,399	0	373,606	0	16,359,004	(3,776,836)	0	
HEALTH PROFESSIONS	16,194,058	0	873,279	17,067,337	6,342,278	1,734,250	158,409	3,160,839	11,395,776	0	1,051,526	0	12,447,302	(4,620,035)	0	
PROFED	39,358,022	0	0	39,358,022	7,246,233	8,698,363	550,000	5,258,903	21,753,499	0	13,903,909	0	35,657,408	(3,700,614)	0	
<b>ACADEMIC CENTERS SUBTOTAL</b>	<b>178,973,426</b>	<b>0</b>	<b>1,169,685</b>	<b>180,143,111</b>	<b>69,322,790</b>	<b>17,906,645</b>	<b>1,335,334</b>	<b>34,442,126</b>	<b>123,006,895</b>	<b>0</b>	<b>18,539,280</b>	<b>0</b>	<b>141,546,176</b>	<b>(38,596,935)</b>	<b>0</b>	
<b>SERVICE CENTERS</b>																
ACADEMIC ADMINISTRATION	915,214	0	79,218	994,432	1,627,675	2,611,937	348,133	1,908,040	6,495,785	319,536	1,719,664	0	8,534,985	7,540,553	0	
GRADUATE STUDIES	420,579	0	150,000	570,579	461,451	965,533	3,311	728,938	2,159,234	0	1,284,495	0	3,443,728	2,873,149	0	
LIBRARY	102,858	0	73,700	176,558	928,293	1,810,379	333,900	1,174,519	4,247,090	0	4,099,030	0	8,346,120	8,169,562	0	
COMPUTING SUPPORT	0	0	0	0	0	3,534,572	172,700	1,415,934	5,123,206	0	5,619,984	0	10,743,190	10,743,190	0	
DEAN OF STUDENTS	362,818	0	1,218,550	1,581,368	492,964	4,618,641	203,432	2,339,216	7,654,253	0	2,256,232	0	9,910,485	8,329,117	0	
DIVERSITY	0	0	0	0	36,661	463,740	60,016	222,518	782,936	0	486,855	0	1,269,791	1,269,791	0	
FINANCE & ADMINISTRATIVE SERVICES	0	0	22,800	22,800	0	1,896,368	127,235	800,234	2,823,837	0	435,298	0	3,259,135	3,236,335	0	
FINANCIAL SERVICES AND REPORTING	0	0	490,000	490,000	0	3,335,020	28,647	1,577,766	4,941,433	0	2,101,576	0	7,043,009	6,553,009	0	
HUMAN RESOURCES/STAFF	0	0	7,000	7,000	0	1,611,347	7,800	4,958,195	6,577,342	0	417,930	0	6,995,272	6,988,272	0	
FACILITIES MANAGEMENT	0	0	91,000	91,000	0	5,110,755	280,655	2,758,536	8,149,945	50,000	10,868,255	0	19,068,200	18,977,200	0	
PRESIDENT'S OFFICE	0	0	0	0	0	2,084,838	31,465	804,914	2,921,217	0	1,168,586	0	4,089,803	4,089,803	0	
GOVERNMENTAL RELATIONS DIVISION	0	0	0	0	0	298,540	0	79,335	377,875	0	120,600	0	498,475	498,475	0	
DEVELOPMENT & ALUMNI RELATIONS	0	0	0	0	0	1,987,353	131,750	866,039	2,985,142	0	930,449	0	3,915,591	3,915,591	0	
SCHOLARSHIPS & FINANCIAL AID	0	0	0	0	0	0	0	0	0	0	18,796,422	0	18,796,422	18,796,422	0	
CENTRAL ADMINISTRATION	0	80,994,600	2,081,060	83,075,660	0	236,904	0	0	236,904	0	13,892,914	(7,350,171)	6,779,647	(76,296,013)	0	
CHARTER SCHOOLS	0	0	6,150,012	6,150,012	0	0	0	3,635,223	3,635,223	0	2,522,788	492,001	6,650,012	500,000	0	
UNIVERSITY RECREATION	0	0	737,999	737,999	55,157	421,630	565,064	193,557	1,235,408	0	292,034	0	1,527,442	789,443	0	
<b>SERVICE CENTERS SUBTOTAL</b>	<b>1,801,469</b>	<b>80,994,600</b>	<b>11,101,339</b>	<b>93,897,408</b>	<b>3,602,201</b>	<b>30,987,556</b>	<b>5,929,331</b>	<b>19,827,741</b>	<b>60,346,829</b>	<b>369,536</b>	<b>67,013,112</b>	<b>(6,858,170)</b>	<b>120,871,306</b>	<b>26,973,898</b>	<b>0</b>	
<b>SUBSIDIZED AUXILIARY CENTERS</b>																
ATHLETIC SUBSIDY	0	0	0	0	0	0	0	0	0	0	13,475,664	0	13,475,664	13,475,664	0	
HEALTH SERVICES	0	0	0	0	0	0	0	0	0	0	400,000	0	400,000	400,000	0	
PUBLIC BROADCASTING SUBSIDY	0	0	0	0	0	0	0	0	0	0	1,532,311	0	1,532,311	1,532,311	0	
<b>SUBSIDIZED AUXILIARY CENTERS SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,407,975</b>	<b>0</b>	<b>15,407,975</b>	<b>15,407,975</b>	<b>0</b>	
<b>GENERAL FUND TOTAL</b>	<b>180,774,895</b>	<b>80,994,600</b>	<b>12,271,024</b>	<b>274,040,519</b>	<b>72,924,991</b>	<b>48,894,201</b>	<b>7,264,665</b>	<b>54,269,867</b>	<b>183,353,724</b>	<b>369,536</b>	<b>100,960,367</b>	<b>(6,858,170)</b>	<b>277,825,457</b>	<b>3,784,938</b>	<b>0</b>	
LESS PROFED	39,358,022	0	0	39,358,022	7,246,233	8,698,363	550,000	5,258,903	21,753,499	0	13,903,909	0	35,657,408	(3,700,614)	0	
<b>GENERAL FUND TOTAL WITHOUT PROFED</b>	<b>141,416,873</b>	<b>80,994,600</b>	<b>12,271,024</b>	<b>234,682,497</b>	<b>65,678,758</b>	<b>40,195,838</b>	<b>6,714,665</b>	<b>49,010,964</b>	<b>161,600,225</b>	<b>369,536</b>	<b>87,056,458</b>	<b>(6,858,170)</b>	<b>242,168,049</b>	<b>7,485,552</b>	<b>0</b>	

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 OPERATING BUDGET  
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES							TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD
<b>ACADEMIC CENTERS</b>																
<b>SCIENCE &amp; TECHNOLOGY</b>																
BIOLOGY	21100	5,312,808	0	0	5,312,808	2,263,886	380,501	30,900	1,180,028	3,855,315	0	290,409	0	4,145,724	(1,167,084)	0
BEAVER ISLAND EXP	21101	0	0	156,000	156,000	49,248	9,641	50,000	21,647	130,535	0	141,394	0	271,929	115,929	0
CHEMISTRY	21104	3,333,874	0	0	3,333,874	1,571,905	331,500	28,500	793,495	2,724,950	0	244,827	0	2,969,777	(364,097)	0
GEOGRAPHY	21125	3,356,464	0	0	3,356,464	1,251,366	35,318	20,400	564,996	1,872,080	0	84,138	0	1,956,218	(1,400,246)	0
ENVIRONMENTAL STUDIES	21127	114,917	0	0	114,917	55,474	0	0	25,482	80,956	0	8,600	0	89,556	(25,361)	0
GEOLOGY	21130	1,139,105	0	0	1,139,105	620,517	37,918	16,600	280,753	955,788	0	97,092	0	1,052,880	(86,225)	0
ENGINEERING & TECHNOLOGY	21137	1,808,586	0	0	1,808,586	1,373,087	147,125	21,200	675,320	2,216,731	0	164,249	0	2,380,980	572,394	0
MATHEMATICS ASSISTANCE CENTER	21139	0	0	0	0	0	0	0	0	0	0	50,000	0	50,000	50,000	0
MATHEMATICS	21140	9,000,546	0	0	9,000,546	3,479,541	61,600	14,000	1,425,862	4,981,003	0	90,123	0	5,071,126	(3,929,420)	0
COMPUTER SCIENCE	21141	2,392,481	0	0	2,392,481	1,479,024	38,251	5,800	550,579	2,073,654	0	67,519	0	2,141,173	(251,308)	0
PHYSICS	21149	2,279,946	0	0	2,279,946	1,140,340	207,323	9,100	546,518	1,903,281	0	81,957	0	1,985,238	(294,708)	0
RADIATION SAFETY OFFICER	21180	0	0	0	0	0	0	0	0	0	0	10,488	0	10,488	10,488	0
SCIENCE GRAD RES ASSTSHIP	22030	0	0	0	0	213,638	0	0	125,712	339,350	0	0	0	339,350	339,350	0
PEARCE COMPUTER CENTER	24410	0	0	0	0	0	146,484	9,800	58,837	215,121	0	50,520	0	265,641	265,641	0
SCIENCE II LIQ NITROGEN	24540	0	0	0	0	0	0	0	0	0	0	16,600	0	16,600	16,600	0
HAZARDOUS WASTE DISPOSAL	24545	0	0	0	0	0	0	0	0	0	0	35,000	0	35,000	35,000	0
DEVE OFFICER-SCIENCE & TECHNOLOGY	24616	0	0	0	0	0	41,595	0	9,540	51,135	0	12,500	0	63,635	63,635	0
DEAN-SCI & TECH	24617	0	0	0	0	10,125	610,230	3,500	269,611	893,466	0	15,427	0	908,893	908,893	0
SCI & TECH PROG ACT	24618	0	0	0	0	83,874	0	2,650	43,422	129,946	0	60,666	0	190,612	190,612	0
SCI & TECH RECRUITING	24619	0	0	0	0	0	0	0	0	0	0	19,000	0	19,000	19,000	0
NEITHERCUT WOODLANDS	24650	0	0	0	0	0	0	0	0	0	0	3,600	0	3,600	3,600	0
<b>SCIENCE &amp; TECHNOLOGY SUBTOTAL</b>		<b>28,738,727</b>	<b>0</b>	<b>156,000</b>	<b>28,894,727</b>	<b>13,592,025</b>	<b>2,047,035</b>	<b>212,450</b>	<b>6,571,802</b>	<b>22,423,312</b>	<b>0</b>	<b>1,544,109</b>	<b>0</b>	<b>23,967,421</b>	<b>(4,927,306)</b>	<b>0</b>
<b>COMMUNICATION &amp; FINE ARTS</b>																
ART	21602	3,408,828	0	38,741	3,447,569	1,166,829	126,710	6,954	530,475	1,830,968	0	85,907	0	1,916,875	(1,530,694)	0
BROADCAST & CINEMATIC ART	21603	2,719,860	0	0	2,719,860	1,165,975	81,545	11,294	513,112	1,771,926	0	124,178	0	1,896,104	(823,756)	0
BCA LAB EQUIPMENT	21604	0	0	0	0	0	0	0	0	0	0	35,000	0	35,000	35,000	0
IPR CURRICULUM	21620	125,629	0	0	125,629	53,110	0	0	19,794	72,904	0	5,908	0	78,812	(46,817)	0
JOURNALISM	21638	2,440,065	0	0	2,440,065	1,176,309	38,022	5,841	496,622	1,716,794	0	39,470	0	1,756,264	(683,801)	0
MUSIC EVENTS	21646	0	0	0	0	0	0	0	56,500	56,500	0	18,700	0	75,200	75,200	0
MUSIC	21647	3,458,269	0	39,165	3,497,434	2,709,188	277,899	33,470	1,272,660	4,293,217	0	71,635	0	4,364,852	867,418	0
MUSIC ACTIVITIES	21648	0	0	0	0	0	0	0	0	0	0	58,800	0	58,800	58,800	0
MUSIC EQUIP REPL	21649	0	0	0	0	0	0	0	0	0	0	146,667	0	146,667	146,667	0
MUSIC THEATRE	21660	0	0	0	0	10,000	0	0	7,760	17,760	0	0	0	17,760	17,760	0
COMMUNICATION & DRAMATIC ARTS	21670	6,041,132	0	0	6,041,132	2,167,811	225,852	15,921	986,287	3,395,871	0	62,198	0	3,458,069	(2,583,063)	0
COMMUNICATION & DRAMATIC ACTIV	21671	0	0	0	0	0	0	0	0	0	0	65,364	0	65,364	65,364	0
CCFA DEVELOPMENT	24666	0	0	0	0	53,976	0	0	26,193	80,169	0	1,278	0	81,447	81,447	0
DEAN-COMMUNIC & FINE ARTS	24667	0	0	0	0	78,642	456,843	18,050	224,015	777,550	0	3,982	0	781,532	781,532	0
COMMUNIC & FINE ARTS PROG	24668	0	0	0	0	0	0	4,000	0	4,000	0	12,666	0	16,666	16,666	0
STUDENT PERF ARTS TRAVEL	25015	0	0	0	0	0	0	0	0	0	0	16,284	0	16,284	16,284	0
MUSIC-BAND	25813	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000	20,000	0
MUSIC THEATRE SCHOLARSHIPS	28204	0	0	0	0	0	0	0	0	0	0	25,600	0	25,600	25,600	0
<b>COMMUNICATION &amp; FINE ARTS SUBTOTAL</b>		<b>18,193,783</b>	<b>0</b>	<b>77,906</b>	<b>18,271,689</b>	<b>8,527,864</b>	<b>1,260,847</b>	<b>152,030</b>	<b>4,076,918</b>	<b>14,017,659</b>	<b>0</b>	<b>793,637</b>	<b>0</b>	<b>14,811,296</b>	<b>(3,460,393)</b>	<b>0</b>
<b>HUMANITIES, SOCIAL &amp; BEHAV SCIENCES</b>																
MUSEUM STUDIES	21630	84,810	0	0	84,810	60,811	16,339	0	45,914	123,064	0	2,000	0	125,064	40,254	0
LAR TUITION DISTRIBUTION	21714	29,816	0	0	29,816	0	0	0	0	0	0	0	0	0	(29,816)	0
ENGLISH	21715	8,881,997	0	0	8,881,997	3,558,975	65,998	5,900	1,581,096	5,211,969	0	65,982	0	5,277,951	(3,604,046)	0
ENGLISH LANGUAGE INSTITUTE	21716	1,543,469	0	0	1,543,469	201,640	56,689	0	87,140	345,469	0	11,917	0	357,386	(1,186,083)	0
THE WRITING CENTER	21717	0	0	0	0	66,544	0	30,000	37,234	133,778	0	66,072	0	199,850	199,850	0
PSYCHOLOGY	21720	7,252,249	0	0	7,252,249	3,386,977	194,624	14,195	1,663,717	5,259,513	0	61,305	0	5,320,818	(1,931,431)	0
PSYCHOLOGY INTERN SUPERV	21721	0	0	0	0	0	0	0	0	0	0	1,664	0	1,664	1,664	0
CMU/STRATHCLYDE HIST PHD	21732	0	0	0	0	0	0	0	0	0	0	3,392	0	3,392	3,392	0
HISTORY	21735	4,124,039	0	0	4,124,039	1,724,602	51,074	3,740	756,890	2,536,306	0	28,498	0	2,564,804	(1,559,235)	0
FOREIGN LANG LIT & CULT	21740	2,894,691	0	0	2,894,691	1,138,134	30,098	9,136	504,483	1,681,851	0	25,573	0	1,707,424	(1,187,267)	0
MILITARY SCIENCE	21745	142,372	0	0	142,372	0	35,755	1,955	17,369	55,079	0	13,046	0	68,125	(74,247)	0
POLITICAL SCIENCE	21750	3,271,954	0	0	3,271,954	1,249,546	37,170	3,400	558,109	1,848,225	0	21,240	0	1,869,465	(1,402,489)	0
PHILOSOPHY & RELIGION	21755	3,913,022	0	0	3,913,022	1,290,244	37,918	4,000	523,689	1,855,851	0	17,709	0	1,873,560	(2,039,462)	0
SOCIOLOGY ANTHROPOLOGY & SOCIAL WORK	21765	5,073,582	0	0	5,073,582	2,153,030	62,650	0	920,478	3,136,158	0	18,656	0	3,154,814	(1,918,768)	0
WOMENS STUDIES	21770	5,066	0	0	5,066	0	0	1,100	0	1,100	0	4,376	0	5,476	(690)	0
THE MUSEUM OF CULTURAL & NATURAL HISTORY	24240	0	0	0	0	56,617	16,339	20,000	28,651	121,607	0	14,368	0	135,975	135,975	0
HUM SOC & BEH COMP LABS	24405	0	0	0	0	0	35,966	0	13,331	49,297	0	(0)	0	49,297	49,297	0
COLLEGE DEVELOPMENT OFFICE EXPENSES	24676	0	0	0	0	0	39,386	0	14,276	53,662	0	17,133	0	70,795	70,795	0
DEAN-HUMAN SOCIAL & BEHAV	24677	0	0	0	0	0	449,572	2,785	170,066	622,423	0	12,404	0	634,827	634,827	0
HUMAN SOC & BEHAV PROG	24678	45,310	0	0	45,310	67,000	0	0	32,359	99,359	0	16,500	0	115,859	70,549	0
HUMAN SOC & BEHAV RECRUI	24679	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	0
GRIFFIN ENDOWED CHAIR	24681	0	0	0	0	65,000	0	0	31,142	96,142	0	0	0	96,142	96,142	0
NEUROSCIENCE	24730	0	0	0	0	0	0	0	0	0	0	14,160	0	14,160	14,160	0
SOCIAL WORK	24734	0	0	0	0	28,933	5,100	0	23,400	57,433	0	0	0	57,433	57,433	0
<b>HUMANITIES, SOCIAL &amp; BEHAV SCIENCES SUBTOTAL</b>		<b>37,262,377</b>	<b>0</b>	<b>0</b>	<b>37,262,377</b>	<b>15,019,120</b>	<b>1,158,510</b>	<b>101,311</b>	<b>7,009,345</b>	<b>23,288,286</b>	<b>0</b>	<b>424,895</b>	<b>0</b>	<b>23,713,18</b>		

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 OPERATING BUDGET  
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES							TOTAL EXPENSES	TRANSFERS IN (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD
<b>EDUCATION &amp; HUMAN SERVICES</b>																
TEACHER ED & PROF DEVEL	21300	7,146,315	0	0	7,146,315	3,188,465	98,904	3,019	1,321,311	4,611,699	0	64,866	0	4,676,565	(2,469,750)	0
EHS-CSS ADMISSIONS	21320	0	0	0	0	0	134,081	0	56,602	190,683	0	0	0	190,683	190,683	0
EHS-CSS MID TIER	21321	0	0	0	0	0	93,190	0	52,525	145,715	0	0	0	145,715	145,715	0
EHS-CSS CERTIFICATION	21322	0	0	0	0	0	111,980	0	62,942	174,922	0	0	0	174,922	174,922	0
TEPD STUDENT TEACHING	21323	0	0	0	0	0	0	0	0	0	0	125,000	0	125,000	125,000	0
EHS-CSS OPERATIONS	21330	0	0	0	0	0	0	1,200	0	1,200	0	19,742	0	20,942	20,942	0
COUNSELING & SPEC EDUC	21340	2,441,057	0	0	2,441,057	1,176,145	48,474	1,562	486,825	1,713,006	0	27,396	0	1,740,402	(700,655)	0
EDUCATIONAL LDRSHIP GENERAL ACCOUNT	21350	637,005	0	0	637,005	954,537	39,957	4,219	398,808	1,397,521	0	21,339	0	1,418,860	781,855	0
HUMAN ENVIRONMENTAL STUDI	21360	6,320,664	0	0	6,320,664	2,200,916	307,672	0	993,228	3,501,816	0	57,089	0	3,558,905	(2,761,759)	0
REC PARKS & LEISURE SERV	21391	2,608,078	0	0	2,608,078	802,775	128,451	890	386,282	1,318,398	0	54,824	0	1,373,222	(1,234,856)	0
INSTRUCT MATERIALS CENTER	24160	0	0	0	0	0	86,927	3,470	47,266	137,663	0	20,980	0	158,643	158,643	0
DEVELOPMENT OFFICER-EDUCATION & HUMAN SV	24635	0	0	0	0	0	38,000	0	14,396	52,396	0	15,616	0	68,012	68,012	0
DEAN-EDUCATION & HUMAN SE	24636	0	0	0	0	0	431,720	640	152,586	584,946	0	23,247	0	608,193	608,193	0
EDUC & HUMAN SERV RECRUIT	24639	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	0
EHS TECHNOLOGY OPERATIONS	24644	0	0	0	0	0	0	0	0	0	0	7,500	0	7,500	7,500	0
EHS-CSS ADMINISTRATION	24755	0	0	0	0	0	221,798	0	91,201	312,999	0	0	0	312,999	312,999	0
<b>EDUCATION &amp; HUMAN SERVICES SUBTOTAL</b>		<b>19,153,119</b>	<b>0</b>	<b>0</b>	<b>19,153,119</b>	<b>8,322,838</b>	<b>1,741,154</b>	<b>15,000</b>	<b>4,063,973</b>	<b>14,142,964</b>	<b>0</b>	<b>447,599</b>	<b>0</b>	<b>14,590,563</b>	<b>(4,562,556)</b>	<b>0</b>
<b>BUSINESS ADMINISTRATION</b>																
ACCOUNTING	21200	2,710,846	0	0	2,710,846	1,856,022	37,794	1,450	630,233	2,525,499	0	20,572	0	2,546,071	(164,775)	0
ECONOMICS	21210	3,281,391	0	0	3,281,391	1,613,507	31,595	3,231	667,711	2,316,044	0	41,627	0	2,357,671	(923,720)	0
ENTREPRENEURSHIP TUITION REVENUE	21211	453,671	0	0	453,671	0	0	0	0	0	0	0	0	0	(453,671)	0
BUSINESS TUITION REVENUE	21212	1,161,039	0	0	1,161,039	0	0	0	0	0	0	0	0	0	(1,161,039)	0
MBA TUITION REVENUE	21213	67,646	0	0	67,646	0	0	0	0	0	0	0	0	0	(67,646)	0
ENTREPRENEURSHIP PROGRAM	21220	0	0	0	0	41,296	129,800	0	78,099	249,195	0	5,349	0	254,544	254,544	0
BUSINESS INFO SYSTEMS	21230	2,979,117	0	0	2,979,117	1,656,790	37,794	2,031	658,710	2,355,325	0	24,054	0	2,379,379	(599,738)	0
MANAGEMENT	21240	2,497,400	0	0	2,497,400	1,648,740	34,778	1,500	597,011	2,282,029	0	22,969	0	2,304,998	(192,402)	0
MARKETING & HOSP SERVICES	21250	3,236,802	0	0	3,236,802	1,873,106	38,376	1,700	728,710	2,639,892	0	20,000	0	2,659,892	(576,910)	0
FINANCE & LAW	21280	3,685,428	0	0	3,685,428	1,570,971	37,794	2,031	608,679	2,219,475	0	27,942	0	2,247,417	(1,438,011)	0
TECHNOLOGY SERVICES	24420	0	0	0	0	205,294	98,091	0	80,149	383,534	0	37,799	0	421,333	421,333	0
DEVE OFFICER-BUSINESS ADMINISTRATION	24626	0	0	0	0	95,554	0	0	40,398	135,952	0	14,683	0	150,635	150,635	0
DEAN-COLLEGE OF BUSINESS	24627	0	0	0	0	468,758	26,100	0	161,947	656,805	0	69,665	0	726,470	726,470	0
COLLEGE OF BUS PROG ACT	24628	0	0	0	0	0	0	0	0	0	0	80,085	0	80,085	80,085	0
STUDENT SERVICES - CBA	24634	0	0	0	0	0	148,950	10,000	47,697	206,647	0	0	0	206,647	206,647	0
SAP UNIV ALLIANCE PROG	24705	0	0	62,500	62,500	12,000	0	0	3,000	15,000	0	8,861	0	23,861	(38,639)	0
<b>BUSINESS ADMINISTRATION SUBTOTAL</b>		<b>20,073,340</b>	<b>0</b>	<b>62,500</b>	<b>20,135,840</b>	<b>10,272,432</b>	<b>1,266,487</b>	<b>146,134</b>	<b>4,300,346</b>	<b>15,985,399</b>	<b>0</b>	<b>373,606</b>	<b>0</b>	<b>16,359,004</b>	<b>(3,776,836)</b>	<b>0</b>
<b>HEALTH PROFESSIONS</b>																
PHYSICAL ED & SPORT	21380	4,643,841	0	52,000	4,695,841	1,507,912	62,840	22,000	654,012	2,246,764	0	79,100	0	2,325,864	(2,369,977)	0
SCHOOL OF HEALTH SCIENCES	21810	4,604,373	0	36,500	4,640,873	1,477,118	62,837	27,900	627,108	2,194,963	0	75,400	0	2,270,363	(2,370,510)	0
PHYSICIAN'S ASSISTANT	21830	1,715,560	0	0	1,715,560	531,566	33,758	0	205,932	771,256	0	65,000	0	836,256	(879,304)	0
PHYSICAL THERAPY PROGRAM	21840	1,657,812	0	32,340	1,690,152	853,594	56,950	0	326,683	1,237,227	0	22,419	0	1,259,646	(430,506)	0
HPB EQUIP REPAIR & REPLACEMENT	21849	0	0	0	0	0	0	0	0	0	0	302,901	0	302,901	302,901	0
DOCTOR OF HEALTHCARE ADMINISTRATION PRGM	21850	0	0	740,439	740,439	492,050	0	0	150,788	642,838	0	97,601	0	740,439	0	0
COMMUNICATION DISORDERS	21890	3,506,914	0	0	3,506,914	1,353,938	580,462	22,309	778,012	2,734,721	0	40,031	0	2,774,752	(732,162)	0
CHP VIVARIUM	22045	0	0	0	0	53,665	25,000	0	25,581	104,246	0	35,500	0	139,746	139,746	0
CHP CARLS CENTER	23030	0	0	0	0	161,134	0	0	81,240	242,374	0	35,000	0	277,374	277,374	0
DEVE OFFICER-HEALTH PROFESSIONS	24685	0	0	0	0	26,523	0	0	12,723	39,246	0	31,568	0	70,814	70,814	0
DEAN-HEALTH PROFESSIONS	24687	65,558	0	0	65,558	0	380,171	6,500	142,479	529,150	0	17,073	0	546,223	480,665	0
HEALTH PROFESSIONS PROG	24688	0	0	0	0	126,100	0	0	33,936	160,036	0	0	0	160,036	160,036	0
HEALTH PROFESSIONS RECRUI	24689	0	0	0	0	0	0	0	0	0	0	29,000	0	29,000	29,000	0
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	0	0	12,000	12,000	0	88,726	0	37,644	126,370	0	41,000	0	167,370	155,370	0
CHP TECHNOLOGY SERVICES	24692	0	0	0	0	227,184	0	54,700	84,703	366,587	0	179,933	0	546,520	546,520	0
<b>HEALTH PROFESSIONS SUBTOTAL</b>		<b>16,194,058</b>	<b>0</b>	<b>873,279</b>	<b>17,067,337</b>	<b>6,342,278</b>	<b>1,734,250</b>	<b>158,409</b>	<b>3,160,839</b>	<b>11,395,776</b>	<b>0</b>	<b>1,051,526</b>	<b>0</b>	<b>12,447,302</b>	<b>(4,620,035)</b>	<b>0</b>
<b>PROFED</b>																
EXECUTIVE DIRECTOR	30000	0	0	0	0	0	196,859	20,842	100,746	318,447	0	1,222,338	0	1,540,785	(3,700,614)	(5,241,399)
PRODUCT DEVELOPMENT	30100	0	0	0	0	0	699,318	62,354	474,331	1,236,003	0	384,691	0	1,620,694	(1,620,694)	0
HUMAN CAPITAL & ORG STRATEGIES	30200	0	0	0	0	0	193,571	44,066	94,056	331,693	0	423,501	0	755,194	(755,194)	0
ADMINISTRATIVE SERVICES	30300	251,507	0	0	251,507	1,181,920	70,848	0	654,741	1,907,509	0	113,862	0	2,021,371	(1,769,864)	0
MARKETING AND SALES	31022	0	0	0	0	1,085,084	41,612	0	495,052	1,621,748	0	2,824,278	0	4,446,026	(4,446,026)	0
FINANCE	31041	513,279	0	0	513,279	496,073	39,694	0	255,941	791,708	0	989,968	0	1,781,676	(1,268,397)	0
OFFICE OF INFO TECHNOLOGY	31043	0	0	0	0	580,902	126,411	0	265,772	973,085	0	691,591	0	1,664,676	(1,664,676)	0
LIBRARY (OCLS)	31064	0	0	0	0	636,852	41,533	0	307,843	986,228	0	372,758	0	1,358,986	(1,358,986)	0
ENROLLMENT MANAGEMENT - ADMIN	31900	0	0	0	0	204,861	0	0	110,578	315,439	0	609,709	0	925,148	(925,148)	0
ENROLLMENT MANAGEMENT - MI	32000	16,582,395	0	0	16,582,395	3,017,466	1,212,347	11,000	855,254	5,096,067	0	2,788,921	0	7,885,028	0	8,697,367
ENROLLMENT MANAGEMENT - US	34000	14,612,416	0	0	14,612,416	2,839,939	1,688,603	0	1,078,465	5,607,007	0	2,396,495	0	8,003,502	0	6,608,914
ENROLLMENT MANAGEMENT - INTL &DDL	34999	6,032,299	0	0	6,032,299	1,284,211	292,560	42,159	416,473	2,035,403	0	436,637	0	2,472,040	0	3,560,259
ENROLLMENT MANAGEMENT - E&PD	38700	1,366,126	0	0	1,366,126	104,617	229,413	49,481	149,651	533,162	0	649,120	0	1,182,282	0	183,844
<b>PROFED SUBTOTAL</b>		<b>39,358,022</b>	<b>0</b>	<b>0</b>	<b>39,358,022</b>	<b>7,246,233</b>	<b>8,698,363</b>	<b>550,000</b>	<b>5,258,903</b>	<b>21,753,499</b>	<b>0</b>	<b>13,90</b>				

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 OPERATING BUDGET  
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES							TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD
<b>SERVICE CENTERS</b>																
<b>ACADEMIC ADMINISTRATION</b>																
HONORS PROGRAM	21920	253,380	0	0	253,380	89,575	145,918	86,638	90,052	412,183	0	56,505	0	468,688	215,308	0
FIRST YEAR EXPERIENCE	21940	341,954	0	0	341,954	40,000	18,547	23,680	27,010	109,237	0	6,196	0	115,433	(226,521)	0
FAC CENTR INNOVATIVE TCHNG	24300	0	0	0	0	0	383,097	19,200	143,890	546,187	0	104,803	0	650,990	650,990	0
COMPUTER-BASED AND PLACEMENT TESTING CTR	24425	0	0	35,418	35,418	0	25,896	0	9,522	35,418	0	0	0	35,418	(0)	0
STUDY ABROAD	24520	0	0	0	0	0	134,352	0	59,461	193,813	0	33,178	0	226,991	226,991	0
INTERNL STU SCHOLAR & RECRUITING	24521	0	0	0	0	0	0	0	0	0	0	42,064	0	42,064	42,064	0
OIE GENERAL OPERATIONS	24522	319,880	0	43,800	363,680	0	277,200	10,000	120,464	407,664	319,536	58,070	0	785,270	421,590	0
FACULTY INTERNATIONAL DEVELOPMENT	24523	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000	20,000	0
ACADEMIC RESERVE- GENERAL FUND	24600	0	0	0	0	0	0	0	0	0	0	46,388	0	46,388	46,388	0
ACADEMIC ADMINISTRATION	24605	0	0	0	0	215,201	0	0	85,357	300,558	0	7,821	0	308,379	308,379	0
MUSIC LICENSE FEES PAYMENTS	24606	0	0	0	0	0	0	0	0	0	0	16,000	0	16,000	16,000	0
GA ENHANCEMENT FUND	24653	0	0	0	0	658,759	0	0	444,457	1,103,216	0	0	0	1,103,216	1,103,216	0
FAC PERS SVCS	24662	0	0	0	0	0	424,655	6,200	183,670	614,525	0	24,820	0	639,345	639,345	0
ACAD PROG ACT	24663	0	0	0	0	799,341	68,943	2,657	377,927	1,248,868	0	25,420	0	1,274,288	1,274,288	0
GEN ED COORDINATOR EXPENSES	24715	0	0	0	0	20,000	0	12,700	9,583	42,283	0	1,000	0	43,283	43,283	0
ACCREDITATION	24740	0	0	0	0	0	0	0	0	0	0	31,000	0	31,000	31,000	0
OUTCOMES ASSESSMENT	24765	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000	20,000	0
CMU LIFE	25100	0	0	0	0	0	0	165,158	0	165,158	0	20,842	0	186,000	186,000	0
FRAMEWORK	25110	0	0	0	0	0	0	2,300	0	2,300	0	3,900	0	6,200	6,200	0
PROVOST OFFICE	26140	0	0	0	0	0	283,354	0	106,810	390,164	0	83,809	0	473,973	473,973	0
CMU VISION 2010	26143	0	0	0	0	0	0	0	0	0	0	1,000,000	0	1,000,000	1,000,000	0
CONTRACT ADMINISTRATION	26165	0	0	0	0	0	0	10,000	0	10,000	0	0	0	10,000	10,000	0
ACADEMIC AFFAIRS	26200	0	0	0	0	289,993	4,600	111,184	405,777	0	16,537	0	422,314	422,314	0	
CURRICULUM & ASSESSMENT EXPENSES	26210	0	0	0	0	71,027	0	22,724	93,751	0	16,510	0	110,261	110,261	0	
ACADEMIC SENATE	26360	0	0	0	0	20,000	33,041	5,000	22,040	80,081	0	7,365	0	87,446	87,446	0
INSTITUTIONAL RESEARCH	26385	0	0	0	0	0	240,713	0	93,889	334,602	0	13,239	0	347,841	347,841	0
RETIREMENT ACTIVITIES & AWARDS	26550	0	0	0	0	0	0	0	0	0	0	46,997	0	46,997	46,997	0
CLASSROOM FURNITURE	27510	0	0	0	0	0	0	0	0	0	0	17,200	0	17,200	17,200	0
<b>ACADEMIC ADMINISTRATION SUBTOTAL</b>		<b>915,214</b>	<b>0</b>	<b>79,218</b>	<b>994,432</b>	<b>1,627,675</b>	<b>2,611,937</b>	<b>348,133</b>	<b>1,908,040</b>	<b>6,495,785</b>	<b>319,536</b>	<b>1,719,664</b>	<b>0</b>	<b>8,534,985</b>	<b>7,540,553</b>	<b>0</b>
<b>GRADUATE STUDIES</b>																
REF APPROPRIATIONS	11050	0	0	0	0	0	0	0	0	0	0	437,053	0	437,053	437,053	0
RESEARCH COMMITTEE	22000	0	0	0	0	0	0	0	0	0	0	204,800	0	204,800	204,800	0
OUTSTANDING RESEARCH AWARDS	22020	0	0	0	0	49,240	0	0	18,650	67,890	0	0	0	67,890	67,890	0
UNDERGRAD RES SUP	22204	0	0	0	0	0	12,633	0	4,565	17,198	0	33,601	0	50,799	50,799	0
GRAD OFFICE RSRCH SUPPORT	22600	0	0	0	0	0	0	0	0	0	0	33,000	0	33,000	33,000	0
INSTITUTIONAL MATCHING	22952	0	0	0	0	0	0	0	0	0	0	1,000	0	1,000	1,000	0
GRADUATE OFFICE	24660	0	0	130,000	130,000	0	513,851	0	210,773	724,624	0	45,884	0	770,508	640,508	0
GRAD PROG SUPPORT	24661	0	0	0	0	372,211	0	3,311	285,399	660,921	0	117,799	0	778,720	778,720	0
MSA PROGRAM	24665	420,579	0	20,000	440,579	40,000	176,616	0	97,972	314,588	0	18,855	0	333,443	(107,136)	0
OFFICE OF RESEARCH	26150	0	0	0	0	0	262,433	0	111,579	374,012	0	42,503	0	416,515	416,515	0
FUNDING FOR NEW INITIATIVES ACTIVITIES	26158	0	0	0	0	0	0	0	0	0	0	350,000	0	350,000	350,000	0
<b>GRADUATE STUDIES SUBTOTAL</b>		<b>420,579</b>	<b>0</b>	<b>150,000</b>	<b>570,579</b>	<b>461,451</b>	<b>965,533</b>	<b>3,311</b>	<b>728,938</b>	<b>2,159,234</b>	<b>0</b>	<b>1,284,495</b>	<b>0</b>	<b>3,443,728</b>	<b>2,873,149</b>	<b>0</b>
<b>LIBRARY</b>																
LIBRARY-GENERAL	24100	102,858	0	57,200	160,058	802,909	1,580,497	320,900	1,008,865	3,713,171	0	458,348	0	4,171,519	4,011,461	0
LIBRARY-ACQUISITIONS	24120	0	0	0	0	0	0	0	0	0	0	3,551,027	0	3,551,027	3,551,027	0
CLARKE HISTORICAL LIBRARY	24200	0	0	0	0	125,384	198,087	11,800	154,244	489,515	0	73,405	0	562,920	562,920	0
MI HISTORICAL REVIEW	24210	0	0	16,500	16,500	0	31,795	1,200	11,410	44,405	0	16,250	0	60,655	44,155	0
<b>LIBRARY SUBTOTAL</b>		<b>102,858</b>	<b>0</b>	<b>73,700</b>	<b>176,558</b>	<b>928,293</b>	<b>1,810,379</b>	<b>333,900</b>	<b>1,174,519</b>	<b>4,247,090</b>	<b>0</b>	<b>4,099,030</b>	<b>0</b>	<b>8,346,120</b>	<b>8,169,562</b>	<b>0</b>
<b>COMPUTING SUPPORT</b>																
TECHNICAL MAINTENANCE	24310	0	0	0	0	0	167,736	25,500	72,143	265,379	0	7,546	0	272,925	272,925	0
SAP CAMPUS MGMT STUDENT SYSTEM	26301	0	0	0	0	0	180,031	0	79,307	259,338	0	0	0	259,338	259,338	0
SAP MAINTENANCE COSTS	26308	0	0	0	0	0	0	0	0	0	0	315,622	0	315,622	315,622	0
APPLICATION DEVELOPMENT & SUPPORT FUND	26324	0	0	0	0	632,406	13,249	243,172	888,827	0	140,500	0	1,029,327	1,029,327	0	
NETWORK OPERATIONS	26325	0	0	0	0	252,817	0	103,764	356,581	0	212,996	0	569,577	569,577	0	
TECHNOLOGY OPERATIONS	26327	0	0	0	0	982,865	(4,808)	461,373	1,439,430	0	983,463	0	2,422,893	2,422,893	0	
PC REPAIR OPERATIONS	26328	0	0	0	0	98,498	53,000	40,832	192,330	0	16,945	0	209,275	209,275	0	
HELP DESK OPERATIONS	26329	0	0	0	0	255,747	65,000	97,465	418,212	0	86,583	0	504,795	504,795	0	
INFORMATION TECHNOLOGY	26376	0	0	0	0	366,171	20,759	133,588	520,518	0	90,818	0	611,336	611,336	0	
STUDENT TECH UPGRADES	26377	0	0	0	0	0	0	0	0	0	0	2,802,198	0	2,802,198	2,802,198	0
STUDENT TECHNOLOGY FUNDS	26378	0	0	0	0	598,301	0	184,289	782,590	0	963,313	0	1,745,903	1,745,903	0	
<b>COMPUTING SUPPORT SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,534,572</b>	<b>172,700</b>	<b>1,415,934</b>	<b>5,123,206</b>	<b>0</b>	<b>5,619,984</b>	<b>0</b>	<b>10,743,190</b>	<b>10,743,190</b>	<b>0</b>
<b>DEAN OF STUDENTS</b>																
CMU VOLUNTEER CENTER	23020	0	0	0	0	0	0	0	0	0	0	50,988	0	50,988	50,988	0
LEADERSHIP INSTITUTE	24646	0	0	0	0	0	72,852	0	17,900	90,752	0	19,088	0	109,840	109,840	0
STDNT ORGANIZATION FNDING	25300	0	0	0	0	0	0	0	0	0	0	800,000	0	800,000	800,000	0
CAREER SRVCS & RES CTR	25800	0	0	0	0	0	335,945	11,900	133,469	481,314	0	96,942	0	578,256	578,256	0
COUNSELING CENTER	25805	0	0	0	0	476,652	29,494	100	215,219	721,465	0	17,335	0	738,800	738,800	0



**CENTRAL MICHIGAN UNIVERSITY  
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
STUDENT DISABILITY SERV	25807	0	0	0	0	0	177,495	3,000	63,302	243,797	0	32,720	0	276,517	276,517	0	
ACADEMIC ADVISING & ASSISTANCE	25826	362,818	0	12,250	375,068	0	335,465	8,050	162,222	505,737	0	2,721	0	508,458	133,390	0	
TUTORIAL SERVICE PROGRAM	25827	0	0	0	0	0	0	9,300	0	9,300	0	4,000	0	13,300	13,300	0	
FINANCIAL AID	25830	0	0	161,000	161,000	0	832,800	14,300	428,509	1,275,609	0	85,914	0	1,361,523	1,200,523	0	
ADMISSIONS OFFICE	25850	0	0	425,000	425,000	0	928,432	15,300	417,413	1,361,145	0	589,231	0	1,950,376	1,525,376	0	
ORIENTATION	25860	0	0	334,443	334,443	0	27,955	63,245	16,522	107,722	0	192,649	0	300,371	(34,072)	0	
REGISTRAR & RECORDS	25870	0	0	0	0	0	1,360,370	65,800	700,080	2,126,250	0	119,375	0	2,245,625	2,245,625	0	
STUDENT LIFE	25900	0	0	0	0	0	0	0	59,300	252,273	0	14,984	0	267,257	267,257	0	
DEAN OF STUDENTS	25924	0	0	285,857	285,857	16,312	330,060	4,800	125,280	476,452	0	117,718	0	594,170	308,313	0	
DEAN OF STU-PROG ACT	25925	0	0	0	0	0	0	2,437	0	2,437	0	35,566	0	38,003	38,003	0	
SEXUAL ASSAULT SERVICE PROG	25926	0	0	0	0	0	0	0	0	0	0	6,000	0	6,000	6,000	0	
CATALOGS & BULLETINS	26730	0	0	0	0	0	0	0	0	0	0	71,000	0	71,000	71,000	0	
<b>DEAN OF STUDENTS SUBTOTAL</b>		<b>362,818</b>	<b>0</b>	<b>1,218,550</b>	<b>1,581,368</b>	<b>492,964</b>	<b>4,618,641</b>	<b>203,432</b>	<b>2,339,216</b>	<b>7,654,253</b>	<b>0</b>	<b>2,256,232</b>	<b>0</b>	<b>9,910,485</b>	<b>8,329,117</b>	<b>0</b>	
<b><u>DIVERSITY</u></b>																	
OTHER STATE APPROPRIATION	11001	0	0	0	0	0	0	0	0	0	0	215,853	0	215,853	215,853	0	
GAY-LESBIAN PRG	25480	0	0	0	0	4,661	11,612	0	10,702	26,975	0	10,151	0	37,126	37,126	0	
INSTRUCTOR WAGES	25811	0	0	0	0	0	0	48,300	0	48,300	0	6,000	0	54,300	54,300	0	
NATIVE AMERICAN PRGS	25812	0	0	0	0	0	0	33,998	800	12,906	47,704	24,979	0	72,683	72,683	0	
ACADEMIC AND CAREER EMPOWERMENT	25814	0	0	0	0	0	0	7,000	0	7,000	0	33,000	0	40,000	40,000	0	
MINORITY STUDENT SERVICES	25815	0	0	0	0	32,000	197,593	1,416	100,402	331,412	0	48,443	0	379,855	379,855	0	
MINORITY DIVERSITY	25816	0	0	0	0	0	0	0	0	0	0	29,077	0	29,077	29,077	0	
MULTI CULTURAL PROGRAMS	25817	0	0	0	0	0	76,701	2,500	36,223	115,424	0	13,366	0	128,810	128,810	0	
OFFICE FOR DIVERSITY	25819	0	0	0	0	0	143,836	0	62,285	206,121	0	36,885	0	245,006	245,006	0	
DIVERSITY PROGRAM ACTIVIT	25821	0	0	0	0	0	0	0	0	0	0	23,200	0	23,200	23,200	0	
KCP COLLEGE DAY	25855	0	0	0	0	0	0	0	0	0	0	43,881	0	43,881	43,881	0	
<b>DIVERSITY SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,661</b>	<b>463,740</b>	<b>60,016</b>	<b>222,518</b>	<b>782,936</b>	<b>0</b>	<b>486,855</b>	<b>0</b>	<b>1,269,791</b>	<b>1,269,791</b>	<b>0</b>	
<b><u>FINANCE &amp; ADMINISTRATIVE SERVICES</u></b>																	
UNIVERSITY PARK LEASES	26107	0	0	22,800	22,800	0	0	0	0	0	0	22,800	0	22,800	0	0	
OFFICE OF GENERAL COUNSEL	26130	0	0	0	0	0	353,283	2,200	118,185	473,668	0	50,623	0	524,291	524,291	0	
FINANCIAL PLANNING & BUDGETS	26155	0	0	0	0	0	216,113	5,800	104,781	326,694	0	12,340	0	339,034	339,034	0	
VICE PRES FINANCE & ADMIN SERVICES	26300	0	0	0	0	0	277,864	2,354	90,079	370,297	0	0	0	370,297	370,297	0	
FAS PROGRAM ACTIVITY - GENERAL FUND	26303	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
FINANCE CONTINGENCY	26319	0	0	0	0	0	0	0	0	0	0	34,425	0	34,425	34,425	0	
LEGAL SERVICES	26330	0	0	0	0	0	0	0	0	0	0	72,822	0	72,822	72,822	0	
PATENT LEGAL FEES	26331	0	0	0	0	0	0	0	0	0	0	35,000	0	35,000	35,000	0	
CMU POLICE	26630	0	0	0	0	0	1,049,108	116,881	487,189	1,653,178	0	207,288	0	1,860,466	1,860,466	0	
<b>FINANCE &amp; ADMINISTRATIVE SERVICES SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>22,800</b>	<b>22,800</b>	<b>0</b>	<b>1,896,368</b>	<b>127,235</b>	<b>800,234</b>	<b>2,823,837</b>	<b>0</b>	<b>435,298</b>	<b>0</b>	<b>3,259,135</b>	<b>3,236,335</b>	<b>0</b>	
<b><u>FINANCIAL SERVICES &amp; REPORTING</u></b>																	
FINANCE INFORMATION SYSTEMS	26163	0	0	0	0	0	95,330	0	32,249	127,579	0	26,714	0	154,293	154,293	0	
SAP IMP TEAM-FIN AFFAIRS	26304	0	0	0	0	0	127,520	2,266	55,617	185,403	0	18,295	0	203,698	203,698	0	
FINANCIAL SERVICES AND REPORTING	26320	0	0	0	0	0	176,104	500	64,907	241,511	0	40,088	0	281,599	281,599	0	
RISK MANAGEMENT & INS	26400	0	0	0	0	0	112,214	600	43,204	156,018	0	6,086	0	162,104	162,104	0	
INSURANCE	26405	0	0	0	0	0	0	0	0	0	0	468,681	0	468,681	468,681	0	
EXTERNAL AUDITS	26415	0	0	0	0	0	0	4,400	0	4,400	0	97,388	0	101,788	101,788	0	
ACCOUNTING SERVICES	26430	0	0	0	0	0	391,072	2,500	173,731	567,303	0	18,411	0	585,714	585,714	0	
BANK SERVICE CHARGE REC	26435	0	0	0	0	0	0	0	0	0	0	140,000	0	140,000	140,000	0	
RECEIVABLE ACCOUNTING	26440	0	0	450,000	450,000	0	702,389	8,000	341,244	1,051,633	0	96,859	0	1,148,492	698,492	0	
REC ACCTG CR CD FEES	26443	0	0	0	0	0	0	0	0	0	0	440,000	0	440,000	440,000	0	
UNCOLLECTIBLE RECEIVABLES	26445	0	0	0	0	0	0	0	0	0	0	300,000	0	300,000	300,000	0	
LOAN BILLING	26446	0	0	0	0	0	0	0	0	0	0	32,800	0	32,800	32,800	0	
PAYROLL & TRAVEL SERVICES	26450	0	0	0	0	0	443,852	1,300	220,435	665,587	0	34,568	0	700,155	700,155	0	
PAYABLE ACCOUNTING	26470	0	0	0	0	0	142,183	600	76,498	219,281	0	22,466	0	241,747	241,747	0	
UNIVERSITY EVENTS	26510	0	0	0	0	0	149,474	1,653	58,851	209,978	0	3,691	0	213,669	213,669	0	
PURCHASING	26600	0	0	0	0	0	271,432	0	107,283	378,715	0	29,299	0	408,014	408,014	0	
CENTRAL MAILROOM	26610	0	0	0	0	0	111,572	0	57,340	168,912	0	1,360	0	170,272	170,272	0	
UNIVERSITY STORES	26620	0	0	0	0	0	201,031	1,300	117,940	320,271	0	10,886	0	331,157	331,157	0	
UNIVERSITY FIXED ASSETS	26622	0	0	40,000	40,000	0	97,273	1,128	50,864	149,265	0	10,900	0	160,165	120,165	0	
MOVING & DELIVERY	26625	0	0	0	0	0	150,504	2,400	98,754	251,658	0	10,866	0	262,524	262,524	0	
PROPERTY INSURANCE	27520	0	0	0	0	0	0	0	0	0	0	275,000	0	275,000	275,000	0	
ENVIRONMENT & SAFETY SERVICES	27540	0	0	0	0	0	163,070	2,000	78,848	243,918	0	17,218	0	261,136	261,136	0	
<b>FINANCIAL SERVICES &amp; REPORTING SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>490,000</b>	<b>490,000</b>	<b>0</b>	<b>3,335,020</b>	<b>28,647</b>	<b>1,577,766</b>	<b>4,941,433</b>	<b>0</b>	<b>2,101,576</b>	<b>0</b>	<b>7,043,009</b>	<b>6,553,009</b>	<b>0</b>	
<b><u>HUMAN RESOURCES/STAFF</u></b>																	
HR/S - STUDENT EMPLOYMENT	25835	0	0	0	0	0	0	0	0	0	0	5,868	0	5,868	5,868	0	
SAP IMPLEMENTATION TEAM HR	26306	0	0	0	0	0	0	0	0	0	0	17,350	0	17,350	17,350	0	
PROFESSIONAL DEVELOPMENT	26340	0	0	0	0	0	0	0	0	0	0	20,126	0	20,126	20,126	0	
HUMAN RESOURCES	26520	0	0	0	0	0	1,611,347	4,000	682,536	2,297,883	0	74,682	0	2,372,565	2,372,565	0	
NEGOTIATIONS AND ARBITRATIONS (STAFF)	26521	0	0	0	0	0	0	0	0	0	0	13,500	0	13,500	13,500	0	
HR/S - COMPENSATION & BENEFITS	26522	0	0	0	0	0	0	0	0	0	0	17,374	0	17,374	17,374	0	
HR/S EMPLOYEE RELATIONS	26523	0	0	0	0	0	0	0	0	0	0	38,282	0	38,282	38,282	0	
HR/S EMPLOYMENT SERVICES	26527	0	0	0	0	0	0	0	0	0	0	42,082	0	42,082	42,082	0	

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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
FLEX SPENDING ADMIN FEES	26529	0	0	0	0	0	0	0	0	0	0	22,000	0	22,000	22,000	0
SELF-FUNDED WELLNESS	26533	0	0	0	0	0	0	0	142,249	142,249	0	0	0	142,249	142,249	0
HRS - WC/CHIP	26540	0	0	7,000	7,000	0	0	3,800	0	3,800	0	6,166	0	9,966	2,966	0
COLLECT EXP EAP/ WELLNESS PROGRAMS	26541	0	0	0	0	0	0	0	0	0	0	4,500	0	4,500	4,500	0
AMER DISABILITY ACT	27060	0	0	0	0	0	0	0	0	0	0	55,000	0	55,000	55,000	0
GENERAL FUND RSA	29101	0	0	0	0	0	0	0	100,000	100,000	0	0	0	100,000	100,000	0
UNEMPLOYMENT COMPENSATION	29106	0	0	0	0	0	0	0	250,000	250,000	0	0	0	250,000	250,000	0
COMPENSATED ABSENCES	29110	0	0	0	0	0	0	0	209,740	209,740	0	0	0	209,740	209,740	0
WORKERS COMPENSATION	29113	0	0	0	0	0	0	0	230,000	230,000	0	50,000	0	280,000	280,000	0
WKS/STF TUITION BENEFITS	29116	0	0	0	0	0	0	0	2,631,095	2,631,095	0	0	0	2,631,095	2,631,095	0
EMPLOYEE ASSISTANCE PROGRAM	29118	0	0	0	0	0	0	0	0	0	0	51,000	0	51,000	51,000	0
OP FAMILY ILLNESS FUND	29120	0	0	0	0	0	0	0	7,500	7,500	0	0	0	7,500	7,500	0
ST FAMILY ILLNESS FUND	29121	0	0	0	0	0	0	0	900	900	0	0	0	900	900	0
UNIV FUNDING FOR MERIT POOL P&A	29126	0	0	0	0	0	0	0	396,963	396,963	0	0	0	396,963	396,963	0
UNIV FUNDING FOR MERIT POOL - SO	29127	0	0	0	0	0	0	0	93,503	93,503	0	0	0	93,503	93,503	0
10 MO FACULTY LIAB FUNDING	29129	0	0	0	0	0	0	0	180,518	180,518	0	0	0	180,518	180,518	0
UNIV FUNDING FOR MERIT POOL - ST	29130	0	0	0	0	0	0	0	33,191	33,191	0	0	0	33,191	33,191	0
<b>HUMAN RESOURCES/STAFF SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>1,611,347</b>	<b>7,800</b>	<b>4,958,195</b>	<b>6,577,342</b>	<b>0</b>	<b>417,930</b>	<b>0</b>	<b>6,995,272</b>	<b>6,988,272</b>	<b>0</b>
<b>FACILITIES MANAGEMENT</b>																
FACILITIES MGT DEPT	27000	0	0	0	0	0	158,981	71,681	63,376	294,038	0	132,720	0	426,758	426,758	0
OFF-CAMPUS PROPERTY MAINTENANCE	27102	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000	20,000	0
PREVENTIVE MAINTENANCE	27109	0	0	0	0	0	59,578	0	18,839	78,417	0	0	0	78,417	78,417	0
CARPENTRY SHOP	27111	0	0	0	0	0	266,701	0	137,910	404,611	0	32,737	0	437,348	437,348	0
ELECTRICAL SHOP	27112	0	0	0	0	0	261,439	0	107,845	369,284	0	71,497	0	440,781	440,781	0
MECHANICAL SHOP	27113	0	0	0	0	0	598,153	11,600	269,812	879,565	0	95,697	0	975,262	975,262	0
PAINT SHOP	27114	0	0	0	0	0	168,342	0	85,904	254,246	0	24,005	0	278,251	278,251	0
KEY SHOP	27115	0	0	0	0	0	43,435	0	25,641	69,076	0	4,483	0	73,559	73,559	0
SIGN SHOP	27116	0	0	0	0	0	38,352	0	18,517	56,869	0	5,413	0	62,282	62,282	0
GROUNDS AREA MAINT	27118	0	0	0	0	0	621,858	93,500	380,126	1,095,484	0	250,930	0	1,346,414	1,346,414	0
FLEET MANAGEMENT	27120	0	0	91,000	91,000	0	85,133	12,000	53,179	150,312	50,000	62,724	0	263,036	172,036	0
HVAC-GENERAL FUND	27123	0	0	0	0	0	0	0	0	0	0	29,312	0	29,312	29,312	0
MASONRY SHOP	27125	0	0	0	0	0	70,830	0	41,380	112,210	0	26,634	0	138,844	138,844	0
METAL SHOP	27126	0	0	0	0	0	84,318	0	44,217	128,535	0	9,238	0	137,773	137,773	0
CUSTODIAL (GF)	27131	0	0	0	0	0	1,725,779	44,374	1,118,951	2,889,104	0	875,300	0	3,764,404	3,764,404	0
CUSTODIAL (AUX)	27132	0	0	0	0	0	61,271	2,300	19,863	83,434	0	2,042	0	85,476	85,476	0
EQUIPMENT REPAIR	27134	0	0	0	0	0	16,301	100	11,058	27,458	0	10,275	0	37,733	37,733	0
CARPET REPLACEMENT	27135	0	0	0	0	0	0	0	0	0	0	10,391	0	10,391	10,391	0
DESIGN/PROJECT MGT	27230	0	0	0	0	0	513,761	9,300	186,718	709,779	0	29,803	0	739,582	739,582	0
SERVICE CENTER	27411	0	0	0	0	0	128,368	17,400	51,341	197,109	0	10,106	0	207,215	207,215	0
ACCOUNTING PHYPL	27414	0	0	0	0	0	159,602	8,600	101,847	270,049	0	14,226	0	284,275	284,275	0
TRAINING & DEVELOPMENT/ P	27421	0	0	0	0	0	0	0	0	0	0	2,276	0	2,276	2,276	0
INFORMATION SYSTEMS	27430	0	0	0	0	0	48,553	9,800	22,012	80,365	0	26,612	0	106,977	106,977	0
PLANT - UTILITIES	27440	0	0	0	0	0	0	0	0	0	0	9,121,834	0	9,121,834	9,121,834	0
<b>FACILITIES MANAGEMENT SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>91,000</b>	<b>91,000</b>	<b>0</b>	<b>5,110,755</b>	<b>280,655</b>	<b>2,758,536</b>	<b>8,149,945</b>	<b>50,000</b>	<b>10,868,255</b>	<b>0</b>	<b>19,068,200</b>	<b>18,977,200</b>	<b>0</b>
<b>CENTRAL ENERGY FACILITY</b>																
PERSONAL SERVICES		0	0	0	0	0	1,115,340	100,112	563,292	1,778,744	0	0	0	1,778,744	0	(1,778,744)
NUVEEN BOND PAYMENT-1998	50172	0	0	0	0	0	0	0	0	0	0	553,657	0	553,657	0	(553,657)
JP MORGAN BOND SEF-2008	50172	0	0	0	0	0	0	0	0	0	0	313,080	0	313,080	0	(313,080)
CO-GEN BOND PAYMENT-1990	50172	0	0	0	0	0	0	0	0	0	0	1,549,308	0	1,549,308	0	(1,549,308)
TRUSTEE FEES	50172	0	0	0	0	0	0	0	0	0	0	12,035	0	12,035	0	(12,035)
MAINT SUPPLIES/EQUIP	Various	0	0	0	0	0	0	0	0	0	0	485,000	0	485,000	0	(485,000)
SYSTEM MAINTENANCE	Various	0	0	0	0	0	0	0	0	0	0	1,266,079	0	1,266,079	0	(1,266,079)
PURCHASED THERMAL FUEL	50175	0	0	0	0	0	0	0	0	0	0	3,029,000	0	3,029,000	0	(3,029,000)
PURCHASED ELECTRICITY	50175	0	0	0	0	0	0	0	0	0	0	4,963,000	0	4,963,000	0	(4,963,000)
PURCHASED SEWER AND WATER	50175	0	0	0	0	0	0	0	0	0	0	1,043,000	0	1,043,000	0	(1,043,000)
ENERGY CONSERVATION PROGRAM	50175	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	0	(100,000)
SOLID WASTE HANDLING	50175	0	0	0	0	0	0	0	0	0	0	300,000	0	300,000	0	(300,000)
CHARGE TO GENERAL FUND (59.26%)		0	0	0	0	0	0	0	0	0	0	(9,121,834)	0	(9,121,834)	0	9,121,834
CHARGE TO AUXILIARY FUND (40.74%)		0	0	0	0	0	0	0	0	0	0	(6,271,069)	0	(6,271,069)	0	6,271,069
<b>CENTRAL ENERGY FACILITY SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,115,340</b>	<b>100,112</b>	<b>563,292</b>	<b>1,778,744</b>	<b>0</b>	<b>(1,778,744)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PRESIDENT'S OFFICE</b>																
PRESIDENTS OFFICE	26100	0	0	0	0	0	638,112	0	242,238	880,350	0	162,729	0	1,043,079	1,043,079	0
UNIVERSITY FUNCTIONS	26103	0	0	0	0	0	0	0	0	0	0	16,485	0	16,485	16,485	0
PRESIDENTS CONTINGENCY	26119	0	0	0	0	0	0	0	0	0	0	200,000	0	200,000	200,000	0
AFFIRMATIVE ACTION OFFICE	26120	0	0	0	0	0	139,513	6,000	48,849	194,362	0	10,644	0	205,006	205,006	0
DETROIT OUTREACH OFFICE	26145	0	0	0	0	0	102,788	0	35,882	138,670	0	12,481	0	151,151	151,151	0
FUND FOR INSTITUTIONAL PRIORITIES	26159	0	0	0	0	0	0	0	0	0	0	268,187	0	268,187	268,187	0
RESEARCH TRAVEL FUND	26161	0	0	0	0	0	0	0	0	0	0	13,500	0	13,500	13,500	0
MATCHING PRGM FOR FACULTY ENDOWMENT	26168	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	100,000	0
INSTITUTIONAL MEMBERSHIPS	26170	0	0	0	0	0	0	0	0	0	0	109,300	0	109,300	109,300	0
BOARD OF TRUSTEES	26180	0	0	0	0	0	30,747	2,200	7,135	40,082	0	45,668	0	85,750	85,750	0

**CENTRAL MICHIGAN UNIVERSITY  
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
CAMPUS OUTREACH	26381	0	0	0	0	0	0	0	0	0	0	4,000	0	4,000	4,000	0	
INTERNAL AUDIT	26410	0	0	0	0	0	127,546	800	39,855	168,201	0	70,533	0	238,734	238,734	0	
PUBLIC RELATIONS	26700	0	0	0	0	0	1,046,132	22,465	430,955	1,499,552	0	207	0	1,499,759	1,499,759	0	
BROCHURE PRINTING	26710	0	0	0	0	0	0	0	0	0	0	45,852	0	45,852	45,852	0	
UNIVERSITY DIRECTORY	26735	0	0	0	0	0	0	0	0	0	0	4,000	0	4,000	4,000	0	
GRADUATION & COMMENCEMENT	26740	0	0	0	0	0	0	0	0	0	0	105,000	0	105,000	105,000	0	
<b>PRESIDENT'S OFFICE SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,084,838</b>	<b>31,465</b>	<b>804,914</b>	<b>2,921,217</b>	<b>0</b>	<b>1,168,586</b>	<b>0</b>	<b>4,089,803</b>	<b>4,089,803</b>	<b>0</b>	
<b>GOVERNMENTAL RELATIONS</b>																	
GOVERNMENTAL RELATIONS	26350	0	0	0	0	0	298,540	0	79,335	377,875	0	120,600	0	498,475	498,475	0	
<b>GOVERNMENTAL RELATIONS SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>298,540</b>	<b>0</b>	<b>79,335</b>	<b>377,875</b>	<b>0</b>	<b>120,600</b>	<b>0</b>	<b>498,475</b>	<b>498,475</b>	<b>0</b>	
<b>DEVELOPMENT &amp; ALUMNI RELATIONS</b>																	
STUDENT ALUMNI ASSOC	25355	0	0	0	0	0	0	0	0	0	0	2,500	0	2,500	2,500	0	
VP OF DEVELOPMENT & ALUMNI RELATIONS	26800	0	0	0	0	0	232,125	7,500	69,759	309,384	0	38,773	0	348,157	348,157	0	
MAJOR & PLANNED GIFTS	26810	0	0	0	0	0	361,628	500	169,313	531,441	0	93,815	0	625,256	625,256	0	
ANNUAL UNIV CAMPAIGN MATCHING FUNDS	26815	0	0	0	0	0	0	0	0	0	0	250,000	0	250,000	250,000	0	
DEVELOPMENT & ALUMNI RELATIONS SERVICES	26820	0	0	0	0	0	348,373	20,000	174,148	542,521	0	192,743	0	735,264	735,264	0	
STEWARDSHIP & DONOR RELATIONS	26830	0	0	0	0	0	100,755	5,250	38,780	144,785	0	84,808	0	228,865	228,865	0	
ANNUAL GIVING PROGRAMS	26840	0	0	0	0	0	164,983	90,500	82,509	337,992	0	186,565	0	524,557	524,557	0	
CORPORATION & FOUNDATION RELATIONS	26850	0	0	0	0	0	158,833	0	67,048	225,881	0	26,067	0	251,948	251,948	0	
ALUMNI RELATIONS	26860	0	0	0	0	0	267,034	8,000	131,449	406,483	0	45,906	0	452,389	452,389	0	
COLLEGE BASED DEVELOPMENT	26870	0	0	0	0	0	353,622	0	133,033	486,655	0	0	0	486,655	486,655	0	
CAPITAL CAMPAIGN	26885	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXPENSES FOR UNIV ADV SPECIAL SERVICES	26895	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	0	
<b>DEVELOPMENT &amp; ALUMNI RELATIONS SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,987,353</b>	<b>131,750</b>	<b>866,039</b>	<b>2,985,142</b>	<b>0</b>	<b>930,449</b>	<b>0</b>	<b>3,915,591</b>	<b>3,915,591</b>	<b>0</b>	
<b>SCHOLARSHIPS &amp; FINANCIAL AID</b>																	
MUSIC GRANT IN AID	28200	0	0	0	0	0	0	0	0	0	0	174,326	0	174,326	174,326	0	
SPEECH GRANT IN AID	28201	0	0	0	0	0	0	0	0	0	0	56,757	0	56,757	56,757	0	
BCA GRANT IN AID	28202	0	0	0	0	0	0	0	0	0	0	14,071	0	14,071	14,071	0	
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	0	0	0	0	0	0	0	0	0	0	668,541	0	668,541	668,541	0	
GRAD FLLWSHP GRANT IN AID	28250	0	0	0	0	0	0	0	0	0	0	805,264	0	805,264	805,264	0	
PRESIDENT'S FUND	28300	0	0	0	0	0	0	0	0	0	0	5,141	0	5,141	5,141	0	
LEADERSHIP SCHOLARSHIP	28303	0	0	0	0	0	0	0	0	0	0	320,000	0	320,000	320,000	0	
ROTC SCHOLARSHIP	28304	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	0	
BOARD OF TRUSTEES ACADEMIC EXCELLENCE	28305	0	0	0	0	0	0	0	0	0	0	880,000	0	880,000	880,000	0	
MULTICULTURAL ADVANCEMENT AWARD OF DIST	28310	0	0	0	0	0	0	0	0	0	0	448,078	0	448,078	448,078	0	
MACOMB DAILY SCHOLARSHIP	28320	0	0	0	0	0	0	0	0	0	0	4,000	0	4,000	4,000	0	
CENTRALIS SCHOLARSHIPS	28330	0	0	0	0	0	0	0	0	0	0	2,395,758	0	2,395,758	2,395,758	0	
SUPERIOR SCHOLAR AWARD	28340	0	0	0	0	0	0	0	0	0	0	525,000	0	525,000	525,000	0	
CMU GRANT	28350	0	0	0	0	0	0	0	0	0	0	3,500,679	0	3,500,679	3,500,679	0	
CMU 3.5 SCHOLARSHIP	28370	0	0	0	0	0	0	0	0	0	0	5,280,000	0	5,280,000	5,280,000	0	
HONORS COMMUNITY COLLEGE	28375	0	0	0	0	0	0	0	0	0	0	415,250	0	415,250	415,250	0	
LLOYD M COFER SCHOLARSHIP	28380	0	0	0	0	0	0	0	0	0	0	140,250	0	140,250	140,250	0	
HONORS SCHOLARSHIP	28450	0	0	0	0	0	0	0	0	0	0	968,000	0	968,000	968,000	0	
COMM COLLEGE TRANSFER RECOGNITION AWARD	28455	0	0	0	0	0	0	0	0	0	0	187,000	0	187,000	187,000	0	
STUDY ABROAD SCHOLARSHIPS	28460	0	0	0	0	0	0	0	0	0	0	38,260	0	38,260	38,260	0	
GERMAN EXCHANGE SCHLRSP	28465	0	0	0	0	0	0	0	0	0	0	72,285	0	72,285	72,285	0	
INTL PRESIDENTIAL SCHOL	28466	0	0	0	0	0	0	0	0	0	0	181,372	0	181,372	181,372	0	
MICH INDIAN TUITION GRANT	28500	0	0	0	0	0	0	0	0	0	0	1,093,810	0	1,093,810	1,093,810	0	
SUPV TCHR TUITION REFUNDS	28600	0	0	0	0	0	0	0	0	0	0	78,650	0	78,650	78,650	0	
PERKINS LOAN	28950	0	0	0	0	0	0	0	0	0	0	24,930	0	24,930	24,930	0	
UNIV CONTR WORK STUDY	28960	0	0	0	0	0	0	0	0	0	0	285,000	0	285,000	285,000	0	
MICH CWS - UNIV CONTR	28970	0	0	0	0	0	0	0	0	0	0	70,000	0	70,000	70,000	0	
SEOG-INSTITUTIONAL MATCH	28980	0	0	0	0	0	0	0	0	0	0	154,000	0	154,000	154,000	0	
<b>SCHOLARSHIPS &amp; FINANCIAL AID SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,796,422</b>	<b>0</b>	<b>18,796,422</b>	<b>18,796,422</b>	<b>0</b>	
<b>CENTRAL ADMINISTRATION</b>																	
APPROPRIATIONS	11000	0	80,994,600	0	80,994,600	0	0	0	0	0	0	0	0	0	0	(80,994,600)	0
INCOME FROM INVESTMENTS	13000	0	0	1,800,000	1,800,000	0	0	0	0	0	0	0	0	0	0	(1,800,000)	0
CAMPUS IMPROVEMENT FUNDS	14445	0	0	0	0	0	0	0	0	0	0	1,400,000	0	1,400,000	1,400,000	0	
MISCELLANEOUS INCOME	16000	0	0	20,000	20,000	0	0	0	0	0	0	0	0	0	(20,000)	0	
PARKING SERVICES RETURN	16002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
INSURANCE DIVIDEND	16400	0	0	50,380	50,380	0	0	0	0	0	0	0	0	0	(50,380)	0	
CMURC FUNDING	22040	0	0	210,680	210,680	0	0	0	0	0	0	500,000	0	500,000	289,320	0	
SAC RETURN	25510	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
AUX OVERHEAD-RES SVC	26000	0	0	0	0	0	0	0	0	0	0	0	(2,305,463)	(2,305,463)	(2,305,463)	0	
AUX OVERHEAD-TELECOMM	26003	0	0	0	0	0	0	0	0	0	0	0	0	(232,468)	(232,468)	0	
OVERHEAD-CHARTER SCH	26004	0	0	0	0	0	0	0	0	0	0	0	0	(492,001)	(492,001)	0	
OVERHEAD-ATHLETICS	26006	0	0	0	0	0	0	0	0	0	0	0	0	(634,461)	(634,461)	0	
OVERHEAD-CHRP	26007	0	0	0	0	0	0	0	0	0	0	0	0	(53,732)	(53,732)	0	
OVERHEAD-MSO	26009	0	0	0	0	0	0	0	0	0	0	0	0	(78,061)	(78,061)	0	
AUX OVERHEAD-HEALTH SVC	26010	0	0	0	0	0	0	0	0	0	0	0	0	(116,597)	(116,597)	0	
AUX OVERHEAD-PRINTING SERVICES	26011	0	0	0	0	0	0	0	0	0	0	0	0	(61,150)	(61,150)	0	
OVERHEAD - CMURC	26012	0	0	0	0	0	0	0	0	0	0	0	0	(11,178)	(11,178)	0	
ID CARD OPERATIONS	26448	0	0	0	0	0	0	0	0	0	0	50,000	0	50,000	50,000	0	
CAPITAL PROJECT FUNDS	27030	0	0	0	0	0	0	0	0	0	0	2,556,286	0	2,556,286	2,556,286	0	
TRUSTEE FEES	27800	0	0	0	0	0	0	0	0	0	0	8,000	0	8,000	8,000	0	
DEBT SERVICE	27810	0	0	0	0	0	0	0	0	0	0	3,653,841	0	3,653,841	3,653,841	0	
AUX OVERHEAD MNTC-RES SVC	27910	0	0	0	0	0	0	0	0	0	0	0	(1,760,609)	(1,760,609)	(1,760,609)	0	

**CENTRAL MICHIGAN UNIVERSITY  
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				TOTAL COMPENS.	NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS		COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
OVERHEAD MAINTENANCE-PRINTING SERVICES	27911	0	0	0	0	0	0	0	0	0	0	0	0	(23,899)	(23,899)	(23,899)	0
AUX OVRHD MNTC-TELECOM	27913	0	0	0	0	0	0	0	0	0	0	0	0	(37,216)	(37,216)	(37,216)	0
AUX OVRHD MNTC-HEALTH SVC	27915	0	0	0	0	0	0	0	0	0	0	0	0	(49,495)	(49,495)	(49,495)	0
OVERHEAD MNTE-ATHLETICS	27916	0	0	0	0	0	0	0	0	0	0	0	0	(1,432,187)	(1,432,187)	(1,432,187)	0
OVERHEAD MNTE-CHRP	27917	0	0	0	0	0	0	0	0	0	0	0	0	(11,955)	(11,955)	(11,955)	0
OVERHEAD MNTE-MSO	27919	0	0	0	0	0	0	0	0	0	0	0	0	(49,699)	(49,699)	(49,699)	0
COMPENSATION	29115	0	0	0	0	0	236,904	0	0	236,904	0	0	0	0	236,904	236,904	0
CMU PROGRAM ACTIVITY	29999	0	0	0	0	0	0	0	0	0	0	5,724,787	0	5,724,787	5,724,787	5,724,787	0
<b>CENTRAL ADMINISTRATION SUBTOTAL</b>		<b>0</b>	<b>80,994,600</b>	<b>2,081,060</b>	<b>83,075,660</b>	<b>0</b>	<b>236,904</b>	<b>0</b>	<b>0</b>	<b>236,904</b>	<b>0</b>	<b>13,892,914</b>	<b>(7,350,171)</b>	<b>6,779,647</b>	<b>(76,296,013)</b>	<b>0</b>	
<b>CHARTER SCHOOLS</b>																	
CSO OFFICE OF THE DIRECTOR	23303	0	0	0	0	0	0	360,165	0	360,165	0	33,644	0	393,809	393,809	393,809	0
CSO ASSOC DIR GENERAL OPERATIONS	23304	0	0	0	0	0	0	629,472	0	629,472	0	121,117	0	750,589	750,589	750,589	0
CSO OVERSIGHT/ACCOUNTABILITY	23305	0	0	0	0	0	0	476,860	0	476,860	0	74,016	0	550,876	550,876	550,876	0
CSO EXTERNAL RELATIONS	23306	0	0	0	0	0	0	100,850	0	100,850	0	34,627	0	135,477	135,477	135,477	0
CSO INFORMATION TECHNOLOGY	23307	0	0	0	0	0	0	501,809	0	501,809	0	187,846	0	689,655	689,655	689,655	0
CSO - CONTRACT ADMINISTRATION	23308	0	0	0	0	0	0	195,640	0	195,640	0	26,915	0	222,555	222,555	222,555	0
CSO ACADEMIC SERVICES	23309	0	0	0	0	0	0	501,202	0	501,202	0	238,446	0	739,648	739,648	739,648	0
CHARTER SCHOOLS OFFICE - LANSING	23310	0	0	0	0	0	0	22,364	0	22,364	0	37,129	0	59,493	59,493	59,493	0
CSO GOVERNANCE	23311	0	0	0	0	0	0	324,756	0	324,756	0	53,830	0	378,586	378,586	378,586	0
CSO FINANCE/ACCOUNTING	23312	0	0	0	0	0	0	303,236	0	303,236	0	53,830	0	357,066	357,066	357,066	0
CSO GENERAL SUPPLIES/ADMIN COSTS	23313	0	0	0	0	0	0	0	0	0	0	145,230	0	145,230	145,230	145,230	0
CSO FACILITY COSTS	23315	0	0	0	0	0	0	0	0	0	0	400,043	492,001	892,044	892,044	892,044	0
CSO ASSOC DIR CHARTER OPERATIONS	23316	0	0	0	0	0	0	112,017	0	112,017	0	13,457	0	125,474	125,474	125,474	0
CSO TROY OFFICE	23317	0	0	0	0	0	0	0	0	0	0	10,000	0	10,000	10,000	10,000	0
CSO NEW INITIATIVES/PROF SVCS	23319	0	0	0	0	0	0	106,852	0	106,852	0	24,186	0	131,038	131,038	131,038	0
CHARTER SCHOOL DPI REVENUES	23329	0	0	0	0	0	0	0	0	0	0	500,000	0	500,000	500,000	500,000	0
CSO SCHOOL SUPPORT PROGRAMS	23330	0	0	0	0	0	0	0	0	0	0	360,662	0	360,662	360,662	360,662	0
CSO - INFO SYS PROJ	23331	0	0	0	0	0	0	0	0	0	0	207,810	0	207,810	207,810	207,810	0
CSO OVERSIGHT/CERTIFICATION FEE	23350	0	0	6,150,012	6,150,012	0	0	0	0	0	0	0	0	0	0	(6,150,012)	0
<b>CHARTER SCHOOLS SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>6,150,012</b>	<b>6,150,012</b>	<b>0</b>	<b>0</b>	<b>3,635,223</b>	<b>0</b>	<b>3,635,223</b>	<b>0</b>	<b>2,522,788</b>	<b>492,001</b>	<b>6,650,012</b>	<b>500,000</b>	<b>0</b>	
<b>UNIVERSITY RECREATION</b>																	
UNIVERSITY RECREATION	25200	0	0	737,999	737,999	55,157	421,630	565,064	193,557	1,235,408	0	292,034	0	1,527,442	789,443	0	
<b>UNIVERSITY RECREATION SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>737,999</b>	<b>737,999</b>	<b>55,157</b>	<b>421,630</b>	<b>565,064</b>	<b>193,557</b>	<b>1,235,408</b>	<b>0</b>	<b>292,034</b>	<b>0</b>	<b>1,527,442</b>	<b>789,443</b>	<b>0</b>	
<b>SERVICE CENTERS TOTALS</b>		<b>1,801,469</b>	<b>80,994,600</b>	<b>11,101,339</b>	<b>93,897,408</b>	<b>3,602,201</b>	<b>32,102,896</b>	<b>6,029,443</b>	<b>20,391,033</b>	<b>62,125,573</b>	<b>369,536</b>	<b>65,234,368</b>	<b>(6,858,170)</b>	<b>120,871,306</b>	<b>26,973,898</b>	<b>0</b>	

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 OPERATING BUDGET  
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES							TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN		
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL			NON-PERSONNEL								
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD	
<b>AUXILIARY CENTERS</b>																	
<b><u>PARKING SERVICES</u></b>																	
REGISTRATION FEE	50123	0	0	2,100,000	2,100,000	0	0	0	0	0	0	0	0	0	0	0	2,100,000
VIOLATIONS BUREAU	50124	0	0	650,000	650,000	0	0	0	0	0	0	0	0	0	0	0	650,000
PARKING METER INCOME	50125	0	0	110,000	110,000	0	0	0	0	0	0	0	0	0	0	0	110,000
ATHLETIC PARKING INCOME	50128	0	0	24,000	24,000	0	0	0	0	0	0	0	0	0	0	0	24,000
PARKING SERVICES	50130	0	0	0	0	0	192,701	167,000	115,474	475,175	0	127,000	0	602,175	0	0	(602,175)
PARKING LOT SEALING & STRIPING	50130	0	0	0	0	0	0	0	0	0	0	61,000	0	61,000	0	0	(61,000)
2003-04 BUDGET REDUCTION	50130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(960,000)	(960,000)
2004-05 BUDGET REDUCTION	50130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(34,000)	(34,000)
CAPITAL POOL CONTRIBUTION	50130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,226,825)	(1,226,825)
<b>PARKING SERVICES SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>2,884,000</b>	<b>2,884,000</b>	<b>0</b>	<b>192,701</b>	<b>167,000</b>	<b>115,474</b>	<b>475,175</b>	<b>0</b>	<b>188,000</b>	<b>0</b>	<b>663,175</b>	<b>0</b>	<b>(2,220,825)</b>	<b>0</b>
<b><u>RESIDENCES &amp; AUXILIARY SERVICES</u></b>																	
<b>RESIDENCE HALLS</b>																	
BARNES	50002	0	0	684,280	684,280	0	144,540	116,081	88,000	348,621	0	329,434	0	678,055	0	0	6,225
BEDDOW	50003	0	0	1,004,981	1,004,981	0	141,800	118,141	89,734	349,675	0	386,785	0	736,460	0	0	268,521
CALKINS	50004	0	0	976,319	976,319	0	135,400	224,025	78,064	437,489	0	452,475	0	889,964	0	0	86,355
CAREY	50005	0	0	976,063	976,063	0	129,200	252,350	75,911	457,461	0	338,830	0	796,291	0	0	179,772
COBB	50006	0	0	1,334,649	1,334,649	0	192,440	139,050	83,049	414,539	0	386,252	0	800,791	0	0	533,858
EMMONS	50007	0	0	1,066,309	1,066,309	0	128,120	77,250	63,561	268,931	0	402,859	0	671,790	0	0	394,519
HERRIG	50008	0	0	1,124,155	1,124,155	0	142,600	156,663	75,911	375,174	0	454,889	0	830,063	0	0	294,092
LARZELERE	50009	0	0	1,087,547	1,087,547	0	166,680	283,250	93,167	543,097	0	427,179	0	970,276	0	0	117,271
MERRILL	50010	0	0	928,515	928,515	0	139,400	97,850	52,800	290,050	0	340,520	0	630,570	0	0	297,945
ROBINSON	50011	0	0	964,755	964,755	0	126,411	104,030	57,670	288,111	0	384,735	0	672,846	0	0	291,909
SAXE	50012	0	0	1,112,649	1,112,649	0	156,480	127,720	59,483	343,683	0	373,272	0	716,955	0	0	395,694
SWEENEY	50013	0	0	1,056,934	1,056,934	0	135,290	165,500	59,369	360,159	0	459,407	0	819,566	0	0	237,368
THORPE	50015	0	0	963,907	963,907	0	132,600	123,600	87,014	343,214	0	463,748	0	806,962	0	0	156,945
TROUT	50016	0	0	1,026,569	1,026,569	0	127,400	115,360	66,000	308,400	0	354,730	0	663,130	0	0	363,439
TROUTMAN	50017	0	0	978,016	978,016	0	159,053	81,885	66,054	306,992	0	617,847	0	924,839	0	0	53,177
WHEELER	50018	0	0	1,383,145	1,383,145	0	175,200	227,630	93,500	496,330	0	393,500	0	889,830	0	0	493,315
WOLDT	50019	0	0	1,059,387	1,059,387	0	172,840	152,440	80,443	405,723	0	395,149	0	800,872	0	0	258,515
KULHAVI	50025	0	0	1,102,975	1,102,975	0	122,763	136,269	63,250	322,282	0	449,580	0	771,862	0	0	331,113
KESSELER	50026	0	0	1,073,969	1,073,969	0	134,635	171,392	64,900	370,927	0	451,506	0	822,433	0	0	251,536
CAMPBELL	50027	0	0	1,054,712	1,054,712	0	129,410	151,307	69,300	350,017	0	461,326	0	811,343	0	0	243,369
CELANI	50028	0	0	1,032,250	1,032,250	0	95,610	41,200	55,000	191,810	0	476,856	0	668,666	0	0	363,584
FABIANO	50029	0	0	1,034,192	1,034,192	0	95,610	41,200	55,000	191,810	0	484,856	0	676,666	0	0	357,526
<b>RESIDENCE HALLS SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>23,026,278</b>	<b>23,026,278</b>	<b>0</b>	<b>3,083,122</b>	<b>3,104,193</b>	<b>1,577,180</b>	<b>7,764,495</b>	<b>0</b>	<b>9,285,735</b>	<b>0</b>	<b>17,050,230</b>	<b>0</b>	<b>0</b>	<b>5,976,048</b>
<b>APARTMENTS</b>																	
KEWADIN	50021	0	0	517,300	517,300	0	46,072	29,767	21,780	97,619	0	264,796	0	362,415	0	0	154,885
NORTHWEST	50022	0	0	740,780	740,780	0	118,768	77,250	50,490	246,508	0	585,589	0	832,097	0	0	(91,317)
WASHINGTON	50024	0	0	645,700	645,700	0	135,928	65,869	53,900	255,697	0	379,689	0	635,386	0	0	10,314
<b>APARTMENTS SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>1,903,780</b>	<b>1,903,780</b>	<b>0</b>	<b>300,768</b>	<b>172,886</b>	<b>126,170</b>	<b>599,824</b>	<b>0</b>	<b>1,230,074</b>	<b>0</b>	<b>1,829,898</b>	<b>0</b>	<b>0</b>	<b>73,882</b>
<b>RESIDENTIAL RESTAURANTS</b>																	
CAREY	50032	0	0	5,267,000	5,267,000	0	78,000	453,000	33,000	564,000	1,475,000	1,891,805	0	3,930,805	0	0	1,336,195
MERRILL	50033	0	0	3,411,000	3,411,000	0	73,000	244,000	18,700	335,700	699,000	1,277,083	0	2,311,783	0	0	1,099,217
ROBINSON	50034	0	0	4,074,000	4,074,000	0	51,000	273,000	23,000	347,000	850,000	1,427,173	0	2,624,173	0	0	1,449,827
WOLDT	50035	0	0	4,081,000	4,081,000	0	81,000	325,000	27,000	433,000	960,000	1,541,224	0	2,934,224	0	0	1,146,776
<b>RESIDENTIAL RESTAURANTS SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>16,833,000</b>	<b>16,833,000</b>	<b>0</b>	<b>283,000</b>	<b>1,295,000</b>	<b>101,700</b>	<b>1,679,700</b>	<b>3,984,000</b>	<b>6,137,285</b>	<b>0</b>	<b>11,800,985</b>	<b>0</b>	<b>0</b>	<b>5,032,015</b>
<b>BOVEE UC</b>																	
BOOKSTORE	50042	0	0	14,300,000	14,300,000	0	550,000	325,000	300,000	1,175,000	10,050,000	466,000	0	11,691,000	0	0	2,609,000
BUILDING	50043	0	0	69,000	69,000	0	341,000	57,000	198,000	596,000	0	89,100	0	685,100	0	0	(616,100)
CAMPUS ID	50045	0	0	136,600	136,600	0	68,300	17,000	35,500	120,800	0	142,600	0	263,400	0	0	(126,800)
MEDIAGRAPHIX	50047	0	0	57,000	57,000	0	1,000	34,500	700	36,200	0	26,550	0	62,750	0	0	(5,750)
<b>BOVEE UC SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>14,562,600</b>	<b>14,562,600</b>	<b>0</b>	<b>960,300</b>	<b>433,500</b>	<b>534,200</b>	<b>1,928,000</b>	<b>10,050,000</b>	<b>724,250</b>	<b>0</b>	<b>12,702,250</b>	<b>0</b>	<b>0</b>	<b>1,860,350</b>
<b>BOVEE UC FOOD SERVICE</b>																	
CATERING	50048	0	0	965,600	965,600	0	0	159,131	0	159,131	342,788	345,552	0	847,471	0	0	118,129
DOWN UNDER	50049	0	0	630,144	630,144	0	0	123,319	0	123,319	308,770	238,883	0	670,972	0	0	(40,828)
GOODIES	50051	0	0	443,767	443,767	0	0	86,845	0	86,845	173,069	116,908	0	376,822	0	0	66,945
JAVA CITY LIBRARY	50052	0	0	351,557	351,557	0	0	61,177	0	61,177	140,623	50,531	0	252,311	0	0	99,226
C3 TOWERS	50054	0	0	800,000	800,000	0	0	82,400	0	82,400	488,000	103,033	0	673,433	0	0	126,567
JAVA CITY HP	50055	0	0	106,606	106,606	0	0	27,392	0	27,392	49,039	20,902	0	97,333	0	0	9,273
C3 EXPRESS PEARCE	50056	0	0	137,501	137,501	0	0	7,035	0	7,035	66,001	22,741	0	95,777	0	0	41,724
THE MARKET	50057	0	0	1,000,000	1,000,000	0	0	133,900	0	133,900	640,000	124,762	0	898,662	0	0	101,338
SAC CAFÉ	50058	0	0	113,674	113,674	0	0	24,830	0	24,830	62,521	23,384	0	110,735	0	0	2,939
JAVA CITY TOWERS	50059	0	0	31,360	31,360	0	0	16,307	0	16,307	13,171	1,572	0	31,050	0	0	310
CONCESSIONS	50078	0	0	198,767	198,767	0	0	17,402	0	17,402	66,429	75,647	0	159,478	0	0	39,289
<b>BOVEE UC FOOD SERVICE SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>4,778,976</b>	<b>4,778,976</b>	<b>0</b>	<b>0</b>	<b>739,738</b>	<b>0</b>	<b>739,738</b>	<b>2,350,411</b>	<b>1,123,915</b>	<b>0</b>	<b>4,214,064</b>	<b>0</b>	<b>0</b>	<b>564,912</b>

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 OPERATING BUDGET  
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
PRINTING SERVICES																	
UNIVERSITY PRESS	50082	0	0	2,203,200	2,203,200	0	571,000	5,000	363,000	939,000	943,023	287,000	0	2,169,023	0	34,177	
UP COPY CENTER	50083	0	0	251,200	251,200	0	34,320	18,000	17,888	70,208	36,000	115,600	0	221,808	0	29,392	
UC COPY CENTER	50084	0	0	132,600	132,600	0	69,800	0	48,000	117,800	18,000	58,000	0	193,800	0	(61,200)	
PRINTING SERVICES SUBTOTAL		0	0	2,587,000	2,587,000	0	675,120	23,000	428,888	1,127,008	997,023	460,600	0	2,584,631	0	2,369	
OTHER INCOME																	
POOLED INVESTMENT INCOME		0	0	385,000	385,000	0	0	0	0	0	0	0	0	0	0	385,000	
TOTAL POOLED INVESTMENT INCOME		0	0	385,000	385,000	0	0	0	0	0	0	0	0	0	0	385,000	
UNALLOCATED EXPENSES																	
UNIV. OVERHEAD ASSESSMENT-GF		0	0	0	0	0	0	0	0	0	0	0	4,151,121	4,151,121	0	(4,151,121)	
GENERAL FUND SUBSIDY		0	0	0	0	0	0	0	0	0	0	0	0	0	(1,772,925)	(1,772,925)	
DEFERRED MAINT. CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	0	0	(900,000)	(900,000)	
CAPITAL BUDGET CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	0	0	(720,600)	(720,600)	
INTERNET COST CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	0	0	(500,000)	(500,000)	
DEBT SERVICE		0	0	0	0	0	0	0	0	0	0	4,869,054	0	4,869,054	0	(4,869,054)	
OPERATING & CAPITAL RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
MAINT., REPLACEMENT & RENOV		0	0	0	0	0	0	0	0	0	0	0	0	0	(980,876)	(980,876)	
UNALLOCATED EXPENSES SUBTOTAL		0	0	0	0	0	0	0	0	0	0	4,869,054	4,151,121	9,020,175	(4,874,401)	(13,894,576)	
<b>RESIDENCES &amp; AUXILIARY SERVICES SUBTOTAL</b>		0	0	64,076,634	64,076,634	0	5,302,310	5,768,317	2,768,138	13,838,765	17,381,434	23,830,913	4,151,121	59,202,233	(4,874,401)	0	
<b>TELECOMMUNICATIONS</b>																	
USAGE-RESALE	50142	0	0	22,400	22,400	0	0	0	0	0	0	0	0	0	0	22,400	
USAGE-ADMINISTRATIVE	50142	0	0	764,000	764,000	0	0	0	0	0	0	0	0	0	0	764,000	
NONTAXABLE SALES-RESALE	50142	0	0	35,000	35,000	0	0	0	0	0	0	0	0	0	0	35,000	
CELLULAR PHONE RESALE	50142	0	0	1,193,985	1,193,985	0	0	0	0	0	0	0	0	0	0	1,193,985	
MONTHLY SERVICE-ADMINISTRATIVE	50142	0	0	2,037,400	2,037,400	0	0	0	0	0	0	0	0	0	0	2,037,400	
SERVICE ORDER CHARGES	50142	0	0	650,000	650,000	0	0	0	0	0	0	0	0	0	0	650,000	
MONTHLY PHONE SERVICE-RES HALLS	50142	0	0	782,600	782,600	0	0	0	0	0	0	0	0	0	0	782,600	
MONTHLY CABLE SERVICE-RES HALLS	50142	0	0	382,140	382,140	0	0	0	0	0	0	0	0	0	0	382,140	
OTHER REVENUE	50142	0	0	44,840	44,840	0	0	0	0	0	0	0	0	0	0	44,840	
PERSONNEL SERVICES	50142	0	0	0	0	792,283	226,800	375,463	1,394,546	0	0	0	0	1,394,546	0	(1,394,546)	
TRUCKS-LOCALUSAGE	50142	0	0	0	0	0	0	0	0	0	709,440	0	709,440	0	(709,440)		
TRUNKS-TOLL/USAGE	50142	0	0	0	0	0	0	0	0	0	182,600	0	182,600	0	(182,600)		
CABLE TV ROYALTIES	50142	0	0	0	0	0	0	0	0	0	169,940	0	169,940	0	(169,940)		
SUPPLIES/DEPARTMENTAL	50142	0	0	0	0	0	0	0	0	0	189,720	0	189,720	0	(189,720)		
SUPPLIES/RESALE-PLANT	50142	0	0	0	0	0	0	0	0	0	2,090,630	0	2,090,630	0	(2,090,630)		
SUPPLIES/SYSTEM RELATED	50142	0	0	0	0	0	0	0	0	0	250,000	0	250,000	0	(250,000)		
UNCOLLECTIBLE WRITE-OFFS	50142	0	0	0	0	0	0	0	0	0	3,500	0	3,500	0	(3,500)		
OVERHEAD RECOVERY / REDUCTIONS	50142	0	0	0	0	0	0	0	0	0	134,292	269,684	403,976	(518,013)	(921,989)		
<b>TELECOMMUNICATIONS SUBTOTAL</b>		0	0	5,912,365	5,912,365	0	792,283	226,800	375,463	1,394,546	0	3,730,122	269,684	5,394,352	(518,013)	0	
<b>AUXILIARY CENTERS TOTALS</b>		0	0	72,872,999	72,872,999	0	6,287,294	6,162,117	3,259,075	15,708,486	17,381,434	27,749,035	4,420,805	65,259,760	(7,613,239)	0	

**CENTRAL MICHIGAN UNIVERSITY  
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES							TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL			TOTAL COMPENS.	COST OF GOODS SOLD	NON-PERSONNEL					
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.			SUPPLIES & EQUIP.	OVERHEAD				
<b>SUBSIDIZED AUXILIARY CENTERS</b>																
<b>ATHLETICS</b>																
ATHLETIC DIRECTOR	25507/55000	0	0	0	0	0	386,683	50,708	133,450	570,841	0	69,330	0	640,171	13,475,664	12,835,493
GENERAL FM & EQUIPMENT	55001	0	0	0	0	0	79,467	15,000	38,500	132,967	0	77,000	0	209,967	0	(209,967)
NCAA PAYMENTS	55002	0	0	636,245	636,245	0	0	0	0	0	0	0	0	0	0	636,245
NCAA SPECIAL ASSIST FUND	55003	0	0	46,000	46,000	0	0	0	0	0	0	46,000	0	46,000	0	0
TRUST FEES/DEBT PAYMENT	55004	0	0	0	0	0	0	0	0	0	0	1,842,222	0	1,842,222	(80,400)	(1,922,622)
NCAA ACADEMIC ENHANCEMENT	55005	0	0	62,000	62,000	0	135,928	25,000	61,471	222,399	0	22,725	0	245,124	0	(183,124)
HALL OF FAME	55006	0	0	5,500	5,500	0	0	0	0	0	0	8,765	0	8,765	0	(3,265)
CMU SPORTS NETWORK	55007	0	0	130,000	130,000	30,000	0	20,540	4,500	55,040	0	129,000	0	184,040	0	(54,040)
COMPLIANCE	55008	0	0	0	0	0	70,040	65,240	17,170	152,450	0	11,000	0	163,450	0	(163,450)
MID AMERICAN CONFERENCE	55010	0	0	0	0	0	0	0	0	0	0	171,385	0	171,385	0	(171,385)
ATHLETIC SPECIAL EVENTS	55015	0	0	5,000	5,000	0	0	26,011	0	26,011	0	1,225	0	27,236	0	(22,236)
ATHLETICS-GENERAL	55020	0	0	313,005	313,005	0	0	6,500	0	6,500	0	20,000	0	26,500	0	286,505
ATHLETIC TICKET TRADE	55023	0	0	25,000	25,000	0	34,591	20,913	13,782	69,286	0	40,000	0	109,286	0	(84,286)
SPECIAL PROJECTS-ATHLETICS	55029	0	0	0	0	0	0	0	0	0	0	4,000	0	4,000	0	(4,000)
EQUIPMENT & LOCKER ROOM	55035	0	0	0	0	0	73,544	100	25,245	98,889	0	5,500	0	104,389	0	(104,389)
MAC TRACK & FIELD	55037	0	0	1,000	1,000	0	0	0	0	0	0	3,000	0	3,000	0	(2,000)
SCOREBOARDS	55049	0	0	40,000	40,000	0	0	0	0	0	0	30,000	0	30,000	0	10,000
SPORTS MEDICINE	55050	0	0	33,944	33,944	0	149,400	91,127	74,380	314,907	0	146,650	0	461,557	0	(427,613)
ATHLETIC AWARDS	55051	0	0	0	0	0	0	0	0	0	0	9,500	0	9,500	0	(9,500)
ATHLETIC INJURIES	55052	0	0	0	0	0	3,500	0	268	3,768	0	165,750	0	169,518	0	(169,518)
ATHLETIC PROMOTIONS	55053	0	0	128,527	128,527	0	0	147,179	0	147,179	0	140,000	0	287,179	0	(158,652)
POST SEASON COMPETITION	55055	0	0	4,973	4,973	0	0	0	0	0	0	59,825	0	59,825	0	(54,852)
STRENGTH & COND. PROGRAM	55057	0	0	7,290	7,290	36,052	0	10,000	14,750	60,802	0	10,390	0	71,192	0	(63,902)
CHEERLEADERS	55060	0	0	7,510	7,510	0	0	12,357	0	12,357	0	15,000	0	27,357	0	(19,847)
DEVELOPMENT OFFICER	55064	0	0	0	0	0	33,475	0	14,364	47,839	0	0	0	47,839	0	(47,839)
CMU CHIPPETTES	55065	0	0	1,708	1,708	0	0	3,230	0	3,230	0	2,000	0	5,230	0	(3,522)
HALL OF ACHIEVEMENT	55066	0	0	0	0	0	0	0	0	0	0	1,700	0	1,700	0	(1,700)
FOOTBALL SUITES	55067	0	0	101,875	101,875	0	0	0	0	0	0	5,000	0	5,000	0	96,875
50/50 RAFFLE	55069	0	0	17,500	17,500	0	0	0	0	0	0	12,500	0	12,500	0	5,000
CHIPPEWA CLUB	55070	0	0	0	0	0	0	96,841	0	96,841	0	39,251	0	136,092	0	(136,092)
FOOTBALL ADMINISTRATIVE	55072	0	0	85,000	85,000	0	0	0	0	0	0	375,722	0	375,722	(70,000)	(360,722)
FOOTBALL	55075	0	0	1,753,500	1,753,500	1,029,750	31,760	81,567	396,983	1,540,060	0	730,407	0	2,270,467	0	(516,967)
MEN'S BASKETBALL	55081	0	0	281,000	281,000	320,850	14,501	45,254	127,249	507,854	0	246,802	0	754,656	0	(473,656)
BASEBALL	55082	0	0	105,741	105,741	111,324	0	850	51,414	163,588	0	163,920	0	327,508	0	(221,767)
MEN'S TRACK & CROSS COUNTRY	55083	0	0	50,920	50,920	160,541	0	100	59,340	219,981	0	88,191	0	308,172	0	(257,252)
WRESTLING	55085	0	0	38,500	38,500	126,528	0	0	55,918	182,446	0	95,057	0	277,503	0	(239,003)
WOMEN'S ATHLETICS	55090	0	0	3,037	3,037	0	0	0	0	0	0	300	0	300	0	2,737
WOMEN'S BASKETBALL	55091	0	0	38,500	38,500	199,075	13,388	53,118	81,842	347,423	0	164,408	0	511,831	0	(473,331)
WOMEN'S SOCCER	55092	0	0	21,000	21,000	89,065	0	175	33,263	122,503	0	96,128	0	218,631	0	(197,631)
FIELD HOCKEY	55093	0	0	20,000	20,000	119,312	0	500	55,034	174,846	0	87,691	0	262,537	0	(242,537)
GYMNASTICS	55094	0	0	56,500	56,500	154,419	0	15,904	73,072	243,395	0	75,017	0	318,412	0	(261,912)
WOMEN'S TRACK & CROSS COUNTRY	55097	0	0	25,000	25,000	114,854	0	15,080	41,049	170,983	0	85,766	0	256,749	0	(231,749)
VOLLEYBALL	55098	0	0	11,700	11,700	100,385	0	3,510	43,445	147,340	0	102,388	0	249,728	0	(238,028)
SOFTBALL	55099	0	0	16,500	16,500	132,326	0	0	44,321	176,647	0	113,676	0	290,323	0	(273,823)
AT BAT	55100	0	0	37,150	37,150	0	0	150	0	150	0	7,000	0	7,150	0	30,000
SPORTS CAMPS	55370	0	0	1,387,000	1,387,000	0	0	287,000	0	287,000	0	846,850	0	1,133,850	0	253,150
CONCESSIONS	0	0	0	28,000	28,000	0	0	0	0	0	0	0	0	0	0	28,000
OVERHEAD ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	2,066,648	2,066,648	0	(2,066,648)
ATHLETIC SCHOLARSHIPS	55136	0	0	85,000	85,000	0	0	0	0	0	0	4,196,178	0	4,196,178	0	(4,111,178)
<b>ATHLETICS SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>5,611,125</b>	<b>5,611,125</b>	<b>2,724,481</b>	<b>1,026,277</b>	<b>1,093,954</b>	<b>1,460,810</b>	<b>6,305,522</b>	<b>0</b>	<b>10,564,219</b>	<b>2,066,648</b>	<b>18,936,389</b>	<b>13,325,264</b>	<b>0</b>
<b>HEALTH SERVICES</b>																
ADMIN/BUSINESS SERVICES	10010/50111	0	0	17,000	17,000	0	286,689	0	193,415	480,104	0	56,932	166,092	703,128	400,000	(286,128)
MEDICAL SERVICES	50112	0	0	599,784	599,784	0	329,512	12,600	136,586	478,698	0	55,763	0	534,461	0	65,323
NURSING SERVICES	50113	0	0	88,857	88,857	0	182,485	12,800	107,759	303,044	0	24,374	0	327,418	0	(238,561)
PHARMACY SERVICES	50114	0	0	1,288,424	1,288,424	0	24,273	192,782	24,567	241,622	0	664,496	0	906,118	0	382,306
LABORATORY SERVICES	50115	0	0	244,356	244,356	0	84,559	0	51,329	135,888	0	31,408	0	167,296	0	77,060
<b>HEALTH SERVICES SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>2,238,421</b>	<b>2,238,421</b>	<b>0</b>	<b>907,518</b>	<b>218,182</b>	<b>513,656</b>	<b>1,639,356</b>	<b>0</b>	<b>832,973</b>	<b>166,092</b>	<b>2,638,421</b>	<b>400,000</b>	<b>0</b>

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 OPERATING BUDGET  
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL								
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD					
<b>PUBLIC BROADCASTING</b>																		
<b>RADIO</b>																		
WCMU TV & FM	23000/43310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	526,309	526,309
CONTRIBUTIONS	43313/43460	0	0	1,031,846	1,031,846	0	0	0	0	0	0	0	0	0	0	0	0	1,031,846
TOWER RENT	43313	0	0	28,000	28,000	0	0	0	0	0	0	0	0	0	0	0	0	28,000
MISCELLANEOUS	43305/43313	0	0	22,000	22,000	0	0	0	0	0	0	0	0	0	0	0	0	22,000
MANAGEMENT & GENERAL	43350	0	0	0	0	0	166,733	5,000	70,301	242,034	0	40,536	0	282,570	0	0	0	(282,570)
FUNDRAISING	43351	0	0	0	0	0	180,000	18,500	82,843	281,343	0	84,503	0	365,846	0	0	0	(365,846)
BROADCASTING	43352	0	0	0	0	0	193,746	23,146	93,701	310,593	0	229,566	0	540,158	0	0	0	(540,158)
PROGRAMMING	43353	0	0	0	0	0	163,969	36,000	82,301	282,270	0	347,479	0	629,749	0	0	0	(629,749)
PROGRAM INFORMATION	43354	0	0	0	0	0	14,082	0	7,375	21,457	0	44,810	0	66,267	0	0	0	(66,267)
CORP FOR PUBLIC BROADCASTING	69015	0	0	276,435	276,435	0	0	0	0	0	0	0	0	0	0	0	0	276,435
RADIO SUBTOTAL		0	0	1,358,281	1,358,281	0	718,530	82,646	336,521	1,137,697	0	746,893	0	1,884,590	0	526,309	0	
<b>TELEVISION</b>																		
WCMU TV & FM	23000/43210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,006,002	1,006,002
CONTRIBUTIONS	43213/43450	0	0	1,163,153	1,163,153	0	0	0	0	0	0	0	0	0	0	0	0	1,163,153
TOWER RENT	43213	0	0	225,000	225,000	0	0	0	0	0	0	0	0	0	0	0	0	225,000
MISCELLANEOUS	43205/43213	0	0	166,657	166,657	0	0	0	0	0	0	0	0	0	0	0	0	166,657
MANAGEMENT & GENERAL	43250	0	0	0	0	0	218,386	8,000	75,443	301,829	0	79,567	0	381,396	0	0	0	(381,396)
FUNDRAISING	43251	0	0	0	0	0	142,234	19,500	69,437	231,171	0	230,144	0	461,315	0	0	0	(461,315)
BROADCASTING	43252	0	0	0	0	0	427,077	76,300	199,082	702,459	0	520,253	0	1,222,712	0	0	0	(1,222,712)
PROGRAMMING	43253	0	0	0	0	0	236,458	24,000	115,324	377,782	0	508,455	0	886,237	0	0	0	(886,237)
PROGRAM INFORMATION	43254	0	0	0	0	0	70,035	9,250	41,877	121,162	0	87,275	0	208,437	0	0	0	(208,437)
CORP FOR PUBLIC BROADCASTING	69005	0	0	0	0	0	0	0	0	0	0	120,063	0	120,063	0	0	0	(120,063)
DTV OPERATING EXPENSE	75052	0	0	719,349	719,349	0	0	0	0	0	0	0	0	0	0	0	0	719,349
TELEVISION SUBTOTAL		0	0	2,274,159	2,274,159	0	1,096,190	137,050	501,163	1,734,403	0	1,545,758	0	3,280,161	0	1,006,002	0	
<b>PUBLIC BROADCASTING SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>3,632,439</b>	<b>3,632,439</b>	<b>0</b>	<b>1,814,720</b>	<b>219,696</b>	<b>837,684</b>	<b>2,872,100</b>	<b>0</b>	<b>2,292,651</b>	<b>0</b>	<b>5,164,750</b>	<b>0</b>	<b>1,532,311</b>	<b>(0)</b>	
<b>SUBSIDIZED AUXILIARY CENTERS TOTALS</b>																		
		0	0	11,481,985	11,481,985	2,724,481	3,748,515	1,531,832	2,812,150	10,816,978	0	13,689,843	2,232,740	26,739,560	15,257,575	(0)	(0)	
<b>GRAND TOTAL</b>		<b>180,774,895</b>	<b>80,994,600</b>	<b>96,626,008</b>	<b>358,395,503</b>	<b>75,649,472</b>	<b>60,045,350</b>	<b>15,058,726</b>	<b>60,904,384</b>	<b>211,657,931</b>	<b>17,750,970</b>	<b>125,212,526</b>	<b>(204,625)</b>	<b>354,416,802</b>	<b>(3,978,701)</b>	<b>(0)</b>		



## ProfEd

Central Michigan University has offered off-campus degree programs through its ProfEd unit (previously known as College of Extended Learning) to working adults for more than 35 years. ProfEd operates a network of CMU Learning Centers in more than 60 locations throughout the United States, Canada and Mexico. CMU has awarded degrees through its off-campus programs to more than 60,000 students since its inception in 1971. Programs are offered at the undergraduate, masters, specialist and doctoral levels including non-degree certifications.

### Revenue

The total revenue budget for 2007-2008 is projected at \$39,358,022 representing a 4.2 percent increase from the 2006-2007 budget. This increase in revenue is attributed primarily to the increase in tuition rates and new enrollments. Competition to serve the non-traditional student continues to increase significantly with more traditional higher educational institutions, coupled with for-profit universities, expanding their reach into this market.

The 2007-2008 revenue budget is based on an increase in tuition rates compared to the 2006-2007 budget and key strategic initiatives to improve efficiency, effectiveness and competitiveness in the extended degree program markets. The tuition rates for 2007-2008 are increasing by approximately 8 percent for most academic program offerings. There are certain select programs that are offered in a special total degree program/cohort pricing model which factors in higher instructional and delivery costs over time.

The following table shows the 2007-2008 and 2006-2007 rate comparison for the Educational Degree Program (EDP) and the Educational Certification Courses (ECC).

Tuition Rates – Per Credit Hour			
Program	2007-08	2006-2007	Percent Change
EDP Graduate Tuition	\$403	\$373	8.0%
EDP Undergraduate Tuition	\$309	\$286	8.0%
ECC Graduate Tuition (for Education Courses)	\$403	\$373	8.0%
ECC Undergraduate Tuition (for Education Courses)	\$309	\$286	8.0%

### Expenditures

The total expenditures for 2007-2008 are budgeted at \$35,657,408, which is a 6.2 percent increase over the 2006-2007 budget. This level of expenditure results in a net margin of \$3,700,614, which will be returned to the General Fund.

The 2007-2008 expenditures budget includes staff and faculty compensation increases along with other instructional costs including faculty travel, learning center classroom leases and other contractual services. It also includes funding for expanding academic degree programs, additional marketing, faculty recruitment and improvements in technology for students and staff.

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 NON-GENERAL FUND BUDGET  
PROFED**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>PROFED</b>														
EXECUTIVE DIRECTOR	30000	0	0	196,859	20,842	100,746	318,447	0	1,222,338	0	1,540,785	(3,700,614)	(5,241,399)	
PRODUCT DEVELOPMENT	30100	0	0	699,318	62,354	474,331	1,236,003	0	384,691	0	1,620,694	0	(1,620,694)	
HUMAN CAPITAL & ORG STRATEGIES	30200	0	0	193,571	44,066	94,056	331,693	0	423,501	0	755,194	0	(755,194)	
ADMINISTRATIVE SERVICES	30300	251,507	0	1,181,920	70,848	654,741	1,907,509	0	113,862	0	2,021,371	0	(1,769,864)	
MARKETING AND SALES	31022	0	0	1,085,084	41,612	495,052	1,621,748	0	2,824,278	0	4,446,026	0	(4,446,026)	
FINANCE	31041	513,279	0	496,073	39,694	255,941	791,708	0	989,968	0	1,781,676	0	(1,268,397)	
OFFICE OF INFO TECHNOLOGY	31043	0	0	580,902	126,411	265,772	973,085	0	691,591	0	1,664,676	0	(1,664,676)	
LIBRARY (OCLS)	31064	0	0	636,852	41,533	307,843	986,228	0	372,758	0	1,358,986	0	(1,358,986)	
ENROLLMENT MANAGEMENT - ADMIN	31900	0	0	204,861	0	110,578	315,439	0	609,709	0	925,148	0	(925,148)	
ENROLLMENT MANAGEMENT - MI	32000	16,582,395	3,017,466	1,212,347	11,000	855,254	5,096,067	0	2,788,961	0	7,885,028	0	8,697,367	
ENROLLMENT MANAGEMENT - US	34000	14,612,416	2,839,939	1,688,603	0	1,078,465	5,607,007	0	2,396,495	0	8,003,502	0	6,608,914	
ENROLLMENT MANAGEMENT - INT'L &DDL	34999	6,032,299	1,284,211	292,560	42,159	416,473	2,035,403	0	436,637	0	2,472,040	0	3,560,259	
ENROLLMENT MANAGEMENT - E&PD	38700	1,366,126	104,617	229,413	49,481	149,651	533,162	0	649,120	0	1,182,282	0	183,844	
<b>GRAND TOTAL</b>		<b>39,358,022</b>	<b>7,246,233</b>	<b>8,698,363</b>	<b>550,000</b>	<b>5,258,903</b>	<b>21,753,499</b>	<b>0</b>	<b>13,903,909</b>	<b>0</b>	<b>35,657,408</b>	<b>(3,700,614)</b>	<b>0</b>	

## Central Energy Facility

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The Central Energy Facility (CEF) budget has been established to recognize the expenditures for all types of utilities at the university, including heating, cooling, electricity, water, sewer, recycling and solid waste disposal. This budget does not include the estimated utilities for Public Broadcasting, Beaver Island and the Center for Applied Research & Technology. Utilities for these units are reflected in their respective operation budgets.

The funding for the Central Energy Facility is from internal transfers. Specifically, the cost of utilities is assessed to the General Fund and to Residences and Auxiliary Services, based on the respective square footage of each of these areas. The square footage allocation has remained steady over the last couple years at around 60 percent General Fund and 40 percent Residences and Auxiliary Services.

Major assumptions included in the expenditure budget are as follows:

- The budget includes anticipated costs for employee compensation.
- Purchased thermal fuel costs are anticipated to decrease 2.1 percent primarily due to anticipated lower unit costs for natural gas.
- Purchased electricity costs are expected to increase by 14.1 percent mainly due to increased unit costs and increased consumption.

- Solid Waste & Recycling costs are projected to match the prior year.
- City water and sewer costs are expected to increase by 9.8 percent due to a Robinson Hall meter misread settlement payment and a sewer consumption rate increase.
- Bond payments will increase by 14.8 percent due to financing of the new Satellite Energy Facility (SEF).
- The gas turbine generator will remain shut down and will be placed into service only for emergency or economic dispatch purposes. Wood fuel is the preferred source for steam production. Chilled water production will be optimized by economically dispatching the electric chillers and the steam absorption chillers.

Accommodating for the above, the 2007-2008 CEF budget of \$15,392,904 shows an overall 7.4 percent increase from the 2006-2007 CEF budget.

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 NON-GENERAL FUND BUDGET  
CENTRAL ENERGY FACILITY**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>CENTRAL ENERGY FACILITY</b>														
PERSONAL SERVICES	Various	0	0	1,115,340	100,112	563,292	1,778,744	0	0	0	1,778,744	0	(1,778,744)	
NUVEEN BOND PAYMENT-1998	50172	0	0	0	0	0	0	0	553,657	0	553,657	0	(553,657)	
JP MORGAN BOND SEF-2008	50172	0	0	0	0	0	0	0	313,080	0	313,080	0	(313,080)	
CO-GEN BOND PAYMENT-1990	50172	0	0	0	0	0	0	0	1,549,308	0	1,549,308	0	(1,549,308)	
TRUSTEE FEES	50172	0	0	0	0	0	0	0	12,035	0	12,035	0	(12,035)	
MAINT SUPPLIES/EQUIP	Various	0	0	0	0	0	0	0	485,000	0	485,000	0	(485,000)	
SYSTEM MAINTENANCE	Various	0	0	0	0	0	0	0	1,266,079	0	1,266,079	0	(1,266,079)	
PURCHASED THERMAL FUEL	50175	0	0	0	0	0	0	0	3,029,000	0	3,029,000	0	(3,029,000)	
PURCHASED ELECTRICITY	50175	0	0	0	0	0	0	0	4,963,000	0	4,963,000	0	(4,963,000)	
PURCHASED SEWER AND WATER	50175	0	0	0	0	0	0	0	1,043,000	0	1,043,000	0	(1,043,000)	
ENERGY CONSERVATION PROGRAM	50175	0	0	0	0	0	0	0	100,000	0	100,000	0	(100,000)	
SOLID WASTE HANDLING	50175	0	0	0	0	0	0	0	300,000	0	300,000	0	(300,000)	
CHARGE TO GENERAL FUND (59.26%)		0	0	0	0	0	0	0	(9,121,834)	0	(9,121,834)	0	9,121,834	
CHARGE TO AUXILIARY FUND (40.74%)		0	0	0	0	0	0	0	(6,271,069)	0	(6,271,069)	0	6,271,069	
<b>GRAND TOTAL</b>		<b>0</b>	<b>0</b>	<b>1,115,340</b>	<b>100,112</b>	<b>563,292</b>	<b>1,778,744</b>	<b>0</b>	<b>(1,778,744)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## Parking Services

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The 2007-2008 Parking Services budget is based on an evaluation of the previous year's experience in parking permit sales, parking citation revenue, parking meter revenue and athletic parking income. This budget is built on a break-even basis with excess revenue being transferred to the capital budget and general fund.

In 2006-2007, the Parking Services Office upgraded its parking operations software to include permit barcode readers, ticket barcode readers, credit card payment improvements and computer generated temporary parking permits. In addition, the efficiency of the annual parking permit distribution was enhanced with over 10,000 out of 12,000 permits being delivered by mail. This reduced the lines at the beginning of each semester significantly.

### **Revenue**

The 2006-2007 revenue is projected to be \$2,870,349, which is slightly below the budgeted revenue of \$2,884,000. The reason for the shortfall is the reduction in parking meter revenue due to the removal of 90 parking meters from Hopkins Court for the lot 16 construction project.

Revenue in 2007-2008 is predicted to be flat with no fee or fine increases proposed. Annual permit sales declined by approximately 400 permits in 2006-2007 and parking violations also decreased by approximately 3,000 violations. However, due to several efficiencies in fee and fine

collections, the revenue is not expected to decrease significantly.

### **Expenses**

The Parking Services 2007-2008 proposed expenses reflect staff compensation increases based on negotiated contractual obligations. The 2007-08 budget is projected to make its budgeted commitment to the capital outlay and general fund accounts. The level of expenditures is expected to remain high due to the increase in student wages and football overtime.

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 NON-GENERAL FUND BUDGET  
PARKING SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>PARKING SERVICES</b>														
REGISTRATION FEE	50123	2,100,000	0	0	0	0	0	0	0	0	0	0	0	2,100,000
VIOLATIONS BUREAU	50124	650,000	0	0	0	0	0	0	0	0	0	0	0	650,000
PARKING METER INCOME	50125	110,000	0	0	0	0	0	0	0	0	0	0	0	110,000
ATHLETIC PARKING INCOME	50128	24,000	0	0	0	0	0	0	0	0	0	0	0	24,000
PARKING SERVICES	50130	0	0	192,701	167,000	115,474	475,175	0	127,000	0	602,175	0	0	(602,175)
PARKING LOT SEALING & STRIPING	50130	0	0	0	0	0	0	0	61,000	0	61,000	0	0	(61,000)
2003-04 BUDGET REDUCTION	50130	0	0	0	0	0	0	0	0	0	0	(960,000)	0	(960,000)
2004-05 BUDGET REDUCTION	50130	0	0	0	0	0	0	0	0	0	0	(34,000)	0	(34,000)
CAPITAL POOL CONTRIBUTION	50130	0	0	0	0	0	0	0	0	0	0	(1,226,825)	0	(1,226,825)
<b>GRAND TOTAL</b>		<b>2,884,000</b>	<b>0</b>	<b>192,701</b>	<b>167,000</b>	<b>115,474</b>	<b>475,175</b>	<b>0</b>	<b>188,000</b>	<b>0</b>	<b>663,175</b>	<b>(2,220,825)</b>	<b>0</b>	<b>0</b>

## Residences and Auxiliary Services

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The Residences and Auxiliary Services budget consists of the following major units: Residence Halls, University Apartments, Residential Restaurants, Bookstore, Retail Dining, University Center Operations, and Printing Services. Residences and Auxiliary Services functions as a break-even operation and is not a profit center. Revenues collected in excess of direct expenses are either returned to the General Fund in the form of overhead or utility costs, to the Capital Budget, or retained by Residences and Auxiliary Services for internal maintenance and equipment needs.

### Revenue

The total revenue in the 2007-2008 budgets is projected at \$64,076,634 and is based on the following assumptions.

- A 6 percent increase in the room and board 19 meal plan from \$6,824 for two semesters to \$7,236, guaranteed for two years for incoming resident students.
- Residence hall capacity will be at 6,102.
- Residence hall occupancy is estimated at an average of 5,780 (94.7 percent of capacity) for the year. Apartment occupancy is predicted to average 88.0 percent for the year.
- The percentage split between room and board revenue is 50.0 percent to room, 50.0 percent to board based on the 19

meal a week plan. This is an internal allocation and reflects operating costs and budget allocations.

### Expenditures

The total expenditure budget for Residences and Auxiliary Services for 2007-2008 is \$64,076,634, which is a 5.1 percent increase from the 2006-2007 budget. The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2007-2008.
- Estimated expenditures for ARAMARK management fees and reimbursable expenses.
- Projected university overhead charge increase of 4.19 percent. This includes estimated overhead charges for Residence Services, Bookstore, The Down Under Food Court, Goodies to Go, Printing Services, and Internet access.
- Cost of food per student will increase approximately 5.0 percent.

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 NON-GENERAL FUND BUDGET  
RESIDENCES AND AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
<b>RESIDENCE HALLS</b>														
BARNES	50002	684,280	0	144,540	116,081	88,000	348,621	0	198,699	130,735	0	678,055	0	6,225
BEDDOW	50003	1,004,981	0	141,800	118,141	89,734	349,675	0	187,577	199,208	0	736,460	0	268,521
CALKINS	50004	976,319	0	135,400	224,025	78,064	437,489	0	205,253	247,222	0	889,964	0	86,355
CAREY	50005	976,063	0	129,200	252,350	75,911	457,461	0	181,691	157,139	0	796,291	0	179,772
COBB	50006	1,334,649	0	192,440	139,050	83,049	414,539	0	189,935	196,317	0	800,791	0	533,858
EMMONS	50007	1,066,309	0	128,120	77,250	63,561	268,931	0	207,281	195,578	0	671,790	0	394,519
HERRIG	50008	1,124,155	0	142,600	156,663	75,911	375,174	0	177,601	277,288	0	830,063	0	294,092
LARZELERE	50009	1,087,547	0	166,680	283,250	93,167	543,097	0	201,229	225,950	0	970,276	0	117,271
MERRILL	50010	928,515	0	139,400	97,850	52,800	290,050	0	185,743	154,777	0	630,570	0	297,945
ROBINSON	50011	964,755	0	126,411	104,030	57,670	288,111	0	199,667	185,068	0	672,846	0	291,909
SAXE	50012	1,112,649	0	156,480	127,720	59,483	343,683	0	179,013	194,259	0	716,955	0	395,694
SWEENEY	50013	1,056,934	0	135,290	165,500	59,369	360,159	0	200,376	259,031	0	819,566	0	237,368
THORPE	50015	963,907	0	132,600	123,600	87,014	343,214	0	201,042	262,706	0	806,962	0	156,945
TROUT	50016	1,026,569	0	127,040	115,360	66,000	308,400	0	179,388	175,342	0	663,130	0	363,439
TROUTMAN	50017	978,016	0	159,053	81,885	66,054	306,992	0	181,691	436,156	0	924,839	0	53,177
WHEELER	50018	1,383,145	0	175,200	227,630	93,500	496,330	0	189,935	203,565	0	889,830	0	493,315
WOLDT	50019	1,059,387	0	172,840	152,440	80,443	405,723	0	207,095	188,054	0	800,872	0	258,515
KULHAVI	50025	1,102,975	0	122,763	136,269	63,250	322,282	0	289,435	160,145	0	771,862	0	331,113
KESSELER	50026	1,073,969	0	134,635	171,392	64,900	370,927	0	280,116	171,390	0	822,433	0	251,536
CAMPBELL	50027	1,054,712	0	129,410	151,307	69,300	350,017	0	284,007	177,319	0	811,343	0	243,369
CELANI	50028	1,032,250	0	95,610	41,200	55,000	191,810	0	280,003	196,853	0	668,666	0	363,584
FABIANO	50029	1,034,192	0	95,610	41,200	55,000	191,810	0	280,003	204,853	0	676,666	0	357,526
TOTAL RESIDENCE HALLS		23,026,278	0	3,083,122	3,104,193	1,577,180	7,764,495	0	4,686,780	4,598,955	0	17,050,230	0	5,976,048
<b>APARTMENTS</b>														
KEWADIN	50021	517,300	0	46,072	29,767	21,780	97,619	0	167,458	97,338	0	362,415	0	154,885
NORTHWEST	50022	740,780	0	118,768	77,250	50,490	246,508	0	400,017	185,572	0	832,097	0	(91,317)
WASHINGTON	50024	645,700	0	135,928	65,869	53,900	255,697	0	246,430	133,259	0	635,386	0	10,314
TOTAL APARTMENTS		1,903,780	0	300,768	172,886	126,170	599,824	0	813,905	416,169	0	1,829,898	0	73,882
<b>RESIDENTIAL RESTAURANTS</b>														
CAREY	50032	5,267,000	0	78,000	453,000	33,000	564,000	1,475,000	251,305	1,640,500	0	3,930,805	0	1,336,195
MERRILL	50033	3,411,000	0	73,000	244,000	18,700	335,700	699,000	174,683	1,102,400	0	2,311,783	0	1,099,217
ROBINSON	50034	4,074,000	0	51,000	273,000	23,000	347,000	850,000	118,673	1,308,500	0	2,624,173	0	1,449,827
WOLDT	50035	4,081,000	0	81,000	325,000	27,000	433,000	960,000	225,724	1,315,500	0	2,934,224	0	1,146,776
TOTAL RESIDENTIAL RESTAURANTS		16,833,000	0	283,000	1,295,000	101,700	1,679,700	3,984,000	770,385	5,366,900	0	11,800,985	0	5,032,015
<b>BOVEE UC</b>														
BOOKSTORE	50042	14,300,000	0	550,000	325,000	300,000	1,175,000	10,050,000	0	466,000	0	11,691,000	0	2,609,000
BUILDING	50043	69,000	0	341,000	57,000	198,000	596,000	0	0	89,100	0	685,100	0	(616,100)
CAMPUS ID	50045	136,600	0	68,300	17,000	35,500	120,800	0	0	142,600	0	263,400	0	(126,800)
MEDIAGRAPHIX	50047	57,000	0	1,000	34,500	700	36,200	0	0	26,550	0	62,750	0	(5,750)
SUBTOTAL		14,562,600	0	960,300	433,500	534,200	1,928,000	10,050,000	0	724,250	0	12,702,250	0	1,860,350
<b>BOVEE UC FOOD SERVICE</b>														
CATERING	50048	965,600	0	0	159,131	0	159,131	342,788	0	345,552	0	847,471	0	118,129
DOWN UNDER	50049	630,144	0	0	123,319	0	123,319	308,770	0	238,883	0	670,972	0	(40,828)
GOODIES	50051	443,767	0	0	86,845	0	86,845	173,069	0	116,908	0	376,822	0	66,945
JAVA CITY LIBRARY	50052	351,557	0	0	61,177	0	61,177	140,623	0	50,531	0	252,331	0	99,226
C3 TOWERS	50054	800,000	0	0	82,400	0	82,400	488,000	0	103,033	0	673,433	0	126,567
JAVA CITY HP	50055	106,606	0	0	27,392	0	27,392	49,039	0	20,902	0	97,333	0	9,273
C3 EXPRESS PEARCE	50056	137,501	0	0	7,035	0	7,035	66,001	0	22,741	0	95,777	0	41,724



**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 NON-GENERAL FUND BUDGET  
RESIDENCES AND AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL							TOTAL EXPENSES
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD				
THE MARKET	50057	1,000,000	0	0	133,900	0	133,900	640,000	0	124,762	0	898,662	0	101,338	
SAC CAFÉ	50058	113,674	0	0	24,830	0	24,830	62,521	0	23,384	0	110,735	0	2,939	
JAVA CITY TOWERS	50059	31,360	0	0	16,307	0	16,307	13,171	0	1,572	0	31,050	0	310	
CONCESSIONS	50078	198,767	0	0	17,402	0	17,402	66,429	0	75,647	0	159,478	0	39,289	
<b>SUBTOTAL</b>		<b>4,778,976</b>	<b>0</b>	<b>0</b>	<b>739,738</b>	<b>0</b>	<b>739,738</b>	<b>2,350,411</b>	<b>0</b>	<b>1,123,915</b>	<b>0</b>	<b>4,214,064</b>	<b>0</b>	<b>564,912</b>	
<b>TOTAL BOVEE UC</b>		<b>19,341,576</b>	<b>0</b>	<b>960,300</b>	<b>1,173,238</b>	<b>534,200</b>	<b>2,667,738</b>	<b>12,400,411</b>	<b>0</b>	<b>1,848,165</b>	<b>0</b>	<b>16,916,314</b>	<b>0</b>	<b>2,425,262</b>	
<b>PRINTING SERVICES</b>															
UNIVERSITY PRESS	50082	2,203,200	0	571,000	5,000	363,000	939,000	943,023	0	287,000	0	2,169,023	0	34,177	
UP COPY CENTER	50083	251,200	0	34,320	18,000	17,888	70,208	36,000	0	115,600	0	221,808	0	29,392	
UC COPY CENTER	50084	132,600	0	69,800	0	48,000	117,800	18,000	0	58,000	0	193,800	0	(61,200)	
<b>TOTAL PRINTING SERVICES</b>		<b>2,587,000</b>	<b>0</b>	<b>675,120</b>	<b>23,000</b>	<b>428,888</b>	<b>1,127,008</b>	<b>997,023</b>	<b>0</b>	<b>460,600</b>	<b>0</b>	<b>2,584,631</b>	<b>0</b>	<b>2,369</b>	
<b>POOLED INVESTMENT INCOME</b>															
POOLED INVESTMENT INCOME		385,000	0	0	0	0	0	0	0	0	0	0	0	385,000	
<b>TOTAL POOLED INVESTMENT INCOME</b>		<b>385,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>385,000</b>	
<b>UNALLOCATED EXPENSES</b>															
UNIV. OVERHEAD ASSESSMENT-GF		0	0	0	0	0	0	0	0	0	4,151,121	4,151,121	0	(4,151,121)	
GENERAL FUND SUBSIDY		0	0	0	0	0	0	0	0	0	0	0	(1,772,925)	(1,772,925)	
DEFERRED MAINT. CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	(900,000)	(900,000)	
CAPITAL BUDGET CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	(720,600)	(720,600)	
INTERNET COST CONTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	(500,000)	(500,000)	
DEBT SERVICE		0	0	0	0	0	0	0	0	4,869,054	0	4,869,054	0	(4,869,054)	
OPERATING & CAPITAL RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	
MAINT., REPLACEMENT & RENOV		0	0	0	0	0	0	0	0	0	0	0	(980,876)	(980,876)	
<b>TOTAL UNALLOCATED EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,869,054</b>	<b>4,151,121</b>	<b>9,020,175</b>	<b>(4,874,401)</b>	<b>(13,894,576)</b>	
<b>GRAND TOTAL</b>		<b>64,076,634</b>	<b>0</b>	<b>5,302,310</b>	<b>5,768,317</b>	<b>2,768,138</b>	<b>13,838,765</b>	<b>17,381,434</b>	<b>6,271,070</b>	<b>17,559,843</b>	<b>4,151,121</b>	<b>59,202,233</b>	<b>(4,874,401)</b>	<b>0</b>	

## Telecommunications

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The 2007-2008 Telecommunications budget, when compared to the 2006-2007 budget, is built on projected revenue and expenses decreasing by less than one (1) percent.

Long distance resale to students and administrative/departmental offices is expected to continue to decrease as options such as cell phones, special long distance rates, and prepaid calling cards continue to erode the long distance market. A slight increase in administrative monthly phone revenue is expected with the addition of office and general space in the residence halls completed in 2006-2007. Reduction of service order revenue is expected – there is a gap in new construction between the completion of the residence halls in 2006-2007 and work projected on the Education building billings in 2008-2009. A decrease in revenue is expected for residence hall phones and cable because of the removal of four Washington Court Apartments.

Supplies and equipment expenses show a slight decrease in comparison to the 2006-2007 original budget. The overhead continues to include the funding of a budget restructuring to move and fund PC Repair, Helpdesk and Network operations into separate cost centers within the general fund budget, as well as other positions and initiatives within the Office of Information Technology. Telephone switch maintenance, cable service, and local phone access were reduced due to negotiation of better contracts with vendors or with maintenance providers. An increase in resale supplies is expected due to the purchasing of equipment that

will be required for the new Education building project that will begin this fiscal year.

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 NON-GENERAL FUND BUDGET  
TELECOMMUNICATIONS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL SERVICES				NON-PERSONNEL SERVICES						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	TOTAL COMPENS.	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES		
<b>TELECOMMUNICATIONS</b>													
USAGE-RESALE	50142	22,400	0	0	0	0	0	0	0	0	0	0	22,400
USAGE-ADMINISTRATIVE	50142	764,000	0	0	0	0	0	0	0	0	0	0	764,000
NONTAXABLE SALES-RESALE	50142	35,000	0	0	0	0	0	0	0	0	0	0	35,000
CELLULAR PHONE RESALE	50142	1,193,985	0	0	0	0	0	0	0	0	0	0	1,193,985
MONTHLY SERVICE-ADMINISTRATIVE	50142	2,037,400	0	0	0	0	0	0	0	0	0	0	2,037,400
SERVICE ORDER CHARGES	50142	650,000	0	0	0	0	0	0	0	0	0	0	650,000
MONTHLY PHONE SERVICE-RES HALLS	50142	782,600	0	0	0	0	0	0	0	0	0	0	782,600
MONTHLY CABLE SERVICE-RES HALLS	50142	382,140	0	0	0	0	0	0	0	0	0	0	382,140
OTHER REVENUE	50142	44,840	0	0	0	0	0	0	0	0	0	0	44,840
PERSONNEL SERVICES	50142	0	0	792,283	226,800	375,463	1,394,546	0	0	0	1,394,546	0	(1,394,546)
TRUCKS-LOCAL/USAGE	50142	0	0	0	0	0	0	0	709,440	0	709,440	0	(709,440)
TRUNKS-TOLL/USAGE	50142	0	0	0	0	0	0	0	182,600	0	182,600	0	(182,600)
CABLE TV ROYALTIES	50142	0	0	0	0	0	0	0	169,940	0	169,940	0	(169,940)
SUPPLIES/DEPARTMENTAL	50142	0	0	0	0	0	0	0	189,720	0	189,720	0	(189,720)
SUPPLIES/RESALE-PLANT	50142	0	0	0	0	0	0	0	2,090,630	0	2,090,630	0	(2,090,630)
SUPPLIES/SYSTEM RELATED	50142	0	0	0	0	0	0	0	250,000	0	250,000	0	(250,000)
UNCOLLECTIBLE WRITE-OFFS	50142	0	0	0	0	0	0	0	3,500	0	3,500	0	(3,500)
OVERHEAD RECOVERY / REDUCTIONS	50142	0	0	0	0	0	0	0	134,292	269,684	403,976	(518,013)	(921,989)
<b>GRAND TOTAL</b>		<b>5,912,365</b>	<b>0</b>	<b>792,283</b>	<b>226,800</b>	<b>375,463</b>	<b>1,394,546</b>	<b>0</b>	<b>3,730,122</b>	<b>269,684</b>	<b>5,394,352</b>	<b>(518,013)</b>	<b>0</b>

## Athletics

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The Athletics revenue and expenditure budgets are shown separately in the Subsidized Auxiliary Centers. Almost all of the athletics related accounts were transferred from the General Fund effective July 1, 1995. The Auxiliary Fund accounts allow the financial activity of a sport or event to be fully recorded in one account and better accommodate the Athletics Department's reporting needs.

The 2007-2008 revenue budget is projected at \$19,066,085. This includes General Fund support of \$13,475,664 and reflects the University's commitment to continue to provide the Athletics Department the same level of funding it received when it was part of the General Fund.

The General Fund support includes funding for a majority of the faculty and staff salaries and benefits. General Fund support was increased by \$601,163 in 2007-2008. The increase was attributed to funding of compensation, overhead, debt service, and scholarships. The current scholarship subsidy includes 110 in-state awards and 100 out-of-state awards. The total scholarship budget for 2007-2008 is set at \$4,111,178.

In 2007-2008, the General Fund supports the faculty and staff compensation costs, scholarships, university overhead assessment, and debt service associated with athletics facilities. Revenues, totaling \$5,611,125 received from ticket sales, game guarantees, fund raising and other external sources support the operating needs of the athletic programs.

The 2007-2008 fiscal year expenditure budget shows a total budget of \$19,066,085 yielding a projected break-even situation for 2007-2008.

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 NON-GENERAL FUND BUDGET  
ATHLETICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>ATHLETICS</b>														
ATHLETIC DIRECTOR	55000	0	0	386,683	50,708	133,450	570,841	0	69,330	0	640,171	13,475,664	12,835,493	
GENERAL FM & EQUIPMENT	55001	0	0	79,467	15,000	38,500	132,967	0	77,000	0	209,967	0	(209,967)	
NCAA PAYMENTS	55002	636,245	0	0	0	0	0	0	0	0	0	0	636,245	
NCAA SPECIAL ASSIST FUND	55003	46,000	0	0	0	0	0	0	46,000	0	46,000	0	0	
TRUST FEES/DEBT PAYMENT	55004	0	0	0	0	0	0	0	1,842,222	0	1,842,222	(80,400)	(1,922,622)	
NCAA ACADEMIC ENHANCEMENT	55005	62,000	0	135,928	25,000	61,471	222,399	0	22,725	0	245,124	0	(183,124)	
HALL OF FAME	55006	5,500	0	0	0	0	0	0	8,765	0	8,765	0	(3,265)	
CMU SPORTS NETWORK	55007	130,000	30,000	0	20,540	4,500	55,040	0	129,000	0	184,040	0	(54,040)	
COMPLIANCE	55008	0	0	70,040	65,240	17,170	152,450	0	11,000	0	163,450	0	(163,450)	
MID AMERICAN CONFERENCE	55010	0	0	0	0	0	0	0	171,385	0	171,385	0	(171,385)	
ATHLETIC SPECIAL EVENTS	55015	5,000	0	0	26,011	0	26,011	0	1,225	0	27,236	0	(22,236)	
ATHLETICS-GENERAL	55020	313,005	0	0	6,500	0	6,500	0	20,000	0	26,500	0	286,505	
ATHLETIC TICKET TRADE	55023	25,000	0	34,591	20,913	13,782	69,286	0	40,000	0	109,286	0	(84,286)	
SPECIAL PROJECTS-ATHLETICS	55029	0	0	0	0	0	0	0	4,000	0	4,000	0	(4,000)	
EQUIPMENT & LOCKER ROOM	55035	0	0	73,544	100	25,245	98,889	0	5,500	0	104,389	0	(104,389)	
MAC TRACK & FIELD	55037	1,000	0	0	0	0	0	0	3,000	0	3,000	0	(2,000)	
SCOREBOARDS	55049	40,000	0	0	0	0	0	0	30,000	0	30,000	0	10,000	
SPORTS MEDICINE	55050	33,944	0	149,400	91,127	74,380	314,907	0	146,650	0	461,557	0	(427,613)	
ATHLETIC AWARDS	55051	0	0	0	0	0	0	0	9,500	0	9,500	0	(9,500)	
ATHLETIC INJURIES	55052	0	0	3,500	0	268	3,768	0	165,750	0	169,518	0	(169,518)	
ATHLETIC PROMOTIONS	55053	128,527	0	0	147,179	0	147,179	0	140,000	0	287,179	0	(158,652)	
POST SEASON COMPETITION	55055	4,973	0	0	0	0	0	0	59,825	0	59,825	0	(54,852)	
STRENGTH & COND. PROGRAM	55057	7,290	36,052	0	10,000	14,750	60,802	0	10,390	0	71,192	0	(63,902)	
CHEERLEADERS	55060	7,510	0	0	12,357	0	12,357	0	15,000	0	27,357	0	(19,847)	
DEVELOPMENT OFFICER	55064	0	0	33,475	0	14,364	47,839	0	0	0	47,839	0	(47,839)	
CMU CHIPPETTES	55065	1,708	0	0	3,230	0	3,230	0	2,000	0	5,230	0	(3,522)	
HALL OF ACHIEVEMENT	55066	0	0	0	0	0	0	0	1,700	0	1,700	0	(1,700)	
FOOTBALL SUITES	55067	101,875	0	0	0	0	0	0	5,000	0	5,000	0	96,875	
50/50 RAFFLE	55069	17,500	0	0	0	0	0	0	12,500	0	12,500	0	5,000	
CHIPPEWA CLUB	55070	0	0	0	96,841	0	96,841	0	39,251	0	136,092	0	(136,092)	
FOOTBALL ADMINISTRATIVE	55072	85,000	0	0	0	0	0	0	375,722	0	375,722	(70,000)	(360,722)	
FOOTBALL	55075	1,753,500	1,029,750	31,760	81,567	396,983	1,540,060	0	730,407	0	2,270,467	0	(516,967)	
MEN'S BASKETBALL	55081	281,000	320,850	14,501	45,254	127,249	507,854	0	246,802	0	754,656	0	(473,656)	
BASEBALL	55082	105,741	111,324	0	850	51,414	163,588	0	163,920	0	327,508	0	(221,767)	
MEN'S TRACK & CROSS COUNTRY	55083	50,920	160,541	0	100	59,340	219,981	0	88,191	0	308,172	0	(257,252)	
WRESTLING	55085	38,500	126,528	0	0	55,918	182,446	0	95,057	0	277,503	0	(239,003)	
WOMEN'S ATHLETICS	55090	3,037	0	0	0	0	0	0	300	0	300	0	2,737	
WOMEN'S BASKETBALL	55091	38,500	199,075	13,388	53,118	81,842	347,423	0	164,408	0	511,831	0	(473,331)	
WOMEN'S SOCCER	55092	21,000	89,065	0	175	33,263	122,503	0	96,128	0	218,631	0	(197,631)	
FIELD HOCKEY	55093	20,000	119,312	0	500	55,034	174,846	0	87,691	0	262,537	0	(242,537)	
GYMNASTICS	55094	56,500	154,419	0	15,904	73,072	243,395	0	75,017	0	318,412	0	(261,912)	
WOMEN'S TRACK & CROSS COUNTRY	55097	25,000	114,854	0	15,080	41,049	170,983	0	85,766	0	256,749	0	(231,749)	
VOLLEYBALL	55098	11,700	100,385	0	3,510	43,445	147,340	0	102,388	0	249,728	0	(238,028)	
SOFTBALL	55099	16,500	132,326	0	0	44,321	176,647	0	113,676	0	290,323	0	(273,823)	
AT BAT	55100	37,150	0	0	150	0	150	0	7,000	0	7,150	0	30,000	
SPORTS CAMPS	55370	1,387,000	0	0	287,000	0	287,000	0	846,850	0	1,133,850	0	253,150	
CONCESSIONS		28,000	0	0	0	0	0	0	0	0	0	0	28,000	
OVERHEAD ASSESSMENT		0	0	0	0	0	0	0	0	2,066,648	2,066,648	0	(2,066,648)	
ATHLETIC SCHOLARSHIPS	55136	85,000	0	0	0	0	0	0	4,196,178	0	4,196,178	0	(4,111,178)	
<b>GRAND TOTAL</b>		<b>5,611,125</b>	<b>2,724,481</b>	<b>1,026,277</b>	<b>1,093,954</b>	<b>1,460,810</b>	<b>6,305,522</b>	<b>0</b>	<b>10,564,219</b>	<b>2,066,648</b>	<b>18,936,389</b>	<b>13,325,264</b>	<b>0</b>	

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 NON-GENERAL FUND BUDGET  
ATHLETICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>General Fund Support:</b>			<b>2007-08</b>		<b>2006-07</b>									
Faculty Salaries			2,482,104		2,352,744									
Staff Salaries			1,052,151		1,001,442									
Other Compensation			0		0									
Faculty & Staff Benefits			1,623,966		1,463,873									
Supplies & Equipment			445,000		445,000									
Overhead			2,066,648		1,983,550									
Debt Service			1,842,222		1,932,795									
Scholarships (Incl. book loans)			4,111,178		3,842,703									
2004-05 Budget Reductions			<u>(147,606)</u>		<u>(147,606)</u>									
Total			<u>13,475,664</u>		<u>12,874,501</u>									

## Health Services

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The 2007-2008 Health Services budget shows a 1.34 percent increase revenue change compared to the 2006-2007 original budget.

This budget includes maintaining the level of general fund support at \$400,000. The subsidy is necessary to assure the continued provision of essential clinical and community health services to the CMU students and the university community

The Health Services pharmacy continues to make steady progress in terms of increased utilization by CMU faculty, staff, their spouses and dependents age 14 years and older. As of December 2006, it was ranked fourth in the number of prescriptions filled for Express Script subscribers and second in ingredient cost (plan cost for prescriptions).

The 2007-2008 University Health Services budget shows a 1.34 percent increase in expenditures compared to the 2006-2007 original budget. This is primarily due to cost increases that include employee compensation and expenditures for the expanded pharmacy, laboratory, and clinic operations.

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 NON-GENERAL FUND BUDGET  
HEALTH SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
<b>HEALTH SERVICES</b>													
ADMIN/BUSINESS SERVICES	50111	17,000	0	286,689	0	193,415	480,104	0	56,932	166,092	703,128	400,000	(286,128)
MEDICAL SERVICES	50112	599,784	0	329,512	12,600	136,586	478,698	0	55,763	0	534,461	0	65,323
NURSING SERVICES	50113	88,857	0	182,485	12,800	107,759	303,044	0	24,374	0	327,418	0	(238,561)
PHARMACY SERVICES	50114	1,288,424	0	24,273	192,782	24,567	241,622	0	664,496	0	906,118	0	382,306
LABORATORY SERVICES	50115	244,356	0	84,559	0	51,329	135,888	0	31,408	0	167,296	0	77,060
<b>GRAND TOTAL</b>		<b>2,238,421</b>	<b>0</b>	<b>907,518</b>	<b>218,182</b>	<b>513,656</b>	<b>1,639,356</b>	<b>0</b>	<b>832,973</b>	<b>166,092</b>	<b>2,638,421</b>	<b>400,000</b>	<b>0</b>



## Public Broadcasting

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The 2007-2008 Public Broadcasting revenue and expenditures budget net together to break even at June 30, 2008.

The support from the General Fund to Public Broadcasting is budgeted with a 9.2 percent increase from the original 2006-2007 budget, which reflects increases in salaries and benefits for budgeted positions.

The Contributions accounts for Radio and TV are budgeted at a 3.1 percent and 4.9 percent increase, respectively, compared to the revised 2006-2007 budget. These accounts reflect various fund raising donations as well as sales underwriting.

The expenditure portion of the budget reflects a 4.1 percent increase compared to the 2006-2007 budget. The 2007-2008 budget reflects expenditure increases for employee compensation, fringe benefits, and programming and DTV operations. Expenses related to the conversion of public television to a digital medium are not included in this budget, since funding for the DTV conversion is being funded from Federal grants, capital campaign contributions, and a designated investment by the university in 2000-2001.

**CENTRAL MICHIGAN UNIVERSITY  
2007-2008 NON-GENERAL FUND BUDGET  
PUBLIC BROADCASTING NETWORK**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL						TOTAL EXPENSES
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
<b>RADIO</b>														
WCMU TV & FM	43310	0	0	0	0	0	0	0	0	0	0	0	526,309	526,309
CONTRIBUTIONS	43313/43460	1,031,846	0	0	0	0	0	0	0	0	0	0	0	1,031,846
TOWER RENT	43313	28,000	0	0	0	0	0	0	0	0	0	0	0	28,000
MISCELLANEOUS	43305/43313	22,000	0	0	0	0	0	0	0	0	0	0	0	22,000
MANAGEMENT & GENERAL	43350	0	0	166,733	5,000	70,301	242,034	0	40,536	0	282,570	0	0	(282,570)
FUNDRAISING	43351	0	0	180,000	18,500	82,843	281,343	0	84,503	0	365,846	0	0	(365,846)
BROADCASTING	43352	0	0	193,746	23,146	93,701	310,593	0	229,566	0	540,158	0	0	(540,158)
PROGRAMMING	43353	0	0	163,969	36,000	82,301	282,270	0	347,479	0	629,749	0	0	(629,749)
PROGRAM INFORMATION	43354	0	0	14,082	0	7,375	21,457	0	44,810	0	66,267	0	0	(66,267)
CORP FOR PUBLIC BROADCASTING	69015	276,435	0	0	0	0	0	0	0	0	0	0	0	276,435
<b>TOTAL RADIO</b>		<b>1,358,281</b>	<b>0</b>	<b>718,530</b>	<b>82,646</b>	<b>336,521</b>	<b>1,137,697</b>	<b>0</b>	<b>746,893</b>	<b>0</b>	<b>1,884,590</b>	<b>526,309</b>	<b>0</b>	<b>0</b>
<b>TELEVISION</b>														
WCMU TV & FM	43210	0	0	0	0	0	0	0	0	0	0	0	1,006,002	1,006,002
CONTRIBUTIONS	43213/43450	1,163,153	0	0	0	0	0	0	0	0	0	0	0	1,163,153
TOWER RENT	43213	225,000	0	0	0	0	0	0	0	0	0	0	0	225,000
MISCELLANEOUS	43205/43213	166,657	0	0	0	0	0	0	0	0	0	0	0	166,657
MANAGEMENT & GENERAL	43250	0	0	218,386	8,000	75,443	301,829	0	79,567	0	381,396	0	0	(381,396)
FUNDRAISING	43251	0	0	142,234	19,500	69,437	231,171	0	230,144	0	461,315	0	0	(461,315)
BROADCASTING	43252	0	0	427,077	76,300	199,082	702,459	0	520,253	0	1,222,712	0	0	(1,222,712)
PROGRAMMING	43253	0	0	238,458	24,000	115,324	377,782	0	508,455	0	886,237	0	0	(886,237)
PROGRAM INFORMATION	43254	0	0	70,035	9,250	41,877	121,162	0	87,275	0	208,437	0	0	(208,437)
CORP FOR PUBLIC BROADCASTING	69005	719,349	0	0	0	0	0	0	0	0	0	0	0	719,349
DTV OPERATING EXPENSE	75052	0	0	0	0	0	0	0	120,063	0	120,063	0	0	(120,063)
<b>TOTAL TELEVISION</b>		<b>2,274,159</b>	<b>0</b>	<b>1,096,190</b>	<b>137,050</b>	<b>501,163</b>	<b>1,734,403</b>	<b>0</b>	<b>1,545,758</b>	<b>0</b>	<b>3,280,161</b>	<b>1,006,002</b>	<b>(0)</b>	<b>(0)</b>
<b>GRAND TOTAL</b>		<b>3,632,439</b>	<b>0</b>	<b>1,814,720</b>	<b>219,696</b>	<b>837,684</b>	<b>2,872,100</b>	<b>0</b>	<b>2,292,651</b>	<b>0</b>	<b>5,164,750</b>	<b>1,532,311</b>	<b>(0)</b>	<b>(0)</b>

**SPECIFIC 2007-2008 EXPENDITURE ITEMS EXCEEDING \$200,000 CONTRACTING AUTHORITY TO BE GRANTED WITH  
ACCEPTANCE OF 2007-2008 BUDGET DOCUMENT**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Library Media Acquisitions	24120	\$2,725,000	Subscription services for approximately 4,300 periodicals & electronic resources (2006-07 ECSCO Subscription Services handled 3,337 of the subscriptions for a total of \$1,694,980.
2) Natural Gas Purchase	50175	2,074,000	Campus purchased natural gas. Multiple suppliers will be used for contract lengths not to exceed three (3) years.
3) Wood Chips Purchase	50175	960,000	Campus purchased wood chips. One or multiple suppliers for contract length not to exceed two (2) years. Main supplier is Noble Forestry Inc.
4) Computer Equipment - Auxiliary Services	Auxiliary	400,000	Replace and upgrade servers, related network software, and internet service.
5) Copier/Printer Equipment	Printing Services	275,000	Purchase or multi-year (5-year) of copiers, printers, fax devices to replace some existing and add some new equipment
6) Lobby Furniture and Carpet Replacement	Residence Halls	300,000	Replace lobby furniture and carpeting in various residence halls.
7) WCMU-TV Programming	43253	300,000	Cooperative purchase of program service by Public Broadcasting System (PBS) stations.
8) WCMU-FM Programming	43353	250,000	Program fees for National Public Radio (NPR).
9) Furniture	Various	2,000,000	This is a contract with Allied/Steelcase for the purchase of office furniture: includes New Education Building

**SPECIFIC 2007-2008 EXPENDITURE ITEMS EXCEEDING \$200,000 CONTRACTING AUTHORITY TO BE GRANTED WITH  
ACCEPTANCE OF 2007-2008 BUDGET DOCUMENT**

	<b>ITEM/ACCOUNT NAME/VENDOR</b>	<b>FUNDING SOURCE/ ACCOUNT NUMBER</b>	<b>ESTIMATED AMOUNT</b>	<b>EXPLANATION</b>
10)	Insurance Coverage	26405      27520	1,098,000	Premiums for insurance coverage of general liability, errors and omissions, auto, excess worker's compensation, property and other insurance coverage. Some of the premium expenses are charged back to Auxiliary Services, Extended Learning, Health Services, etc. This amount does not include self-insured workers' compensation nor internally funded retention/reserve amounts for payment of individual claims.
11)	Employee Benefits and Insurance	Various	24,964,250	Premiums for insurance coverage for medical, dental, prescription drug, long-term disability, and life for employees eligible to receive insurance. This amount includes the University contributions as well as employee payroll deductions.
12)	Custodial Services	27131	793,250	Purchase of custodial services and supplies for one year renewal with Romanow Services for Dow Science Building, Greenhouse, ProfEd, Indoor Athletic Complex, Music Building, Library, and Health Professions Building.
13)	Office Supplies	Various	1,000,000	One (1) year contract extension with Office Depot for office supplies
14)	Student Technology	76100	500,000 700,000	Purchase of computer equipment for mediated classrooms Purchase of specialized technology project equipment
15)	Marketing & Advertising for Prof Ed & Public Relations	Prof Ed - Various & Public Relations	2,750,000	Contract with media buying agent for various marketing and advertising initiatives for ProfEd learning center locations across the U.S and Public Relations.
16)	Merit Membership	26325	286,000	Annual membership fee for internet service for campus
17)	Property Leases	Prof Ed - Various	2,800,000	Real estate lease agreements for classroom space needs in ProfEd's learning center locations across the U.S.

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**SPECIFIC 2007-2008 EXPENDITURE ITEMS EXCEEDING \$200,000 CONTRACTING AUTHORITY TO BE GRANTED WITH  
ACCEPTANCE OF 2007-2008 BUDGET DOCUMENT**

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	<b>ITEM/ACCOUNT NAME/VENDOR</b>	<b>FUNDING SOURCE/ ACCOUNT NUMBER</b>	<b>ESTIMATED AMOUNT</b>	<b>EXPLANATION</b>
18)	SAP Support	26378	550,000	Annual maintenance support for all three (3) systems
19)	Verizon	50142	306,000	Annual expense for ISDN BRI lines and network trunking for the campus.
20)	SAP Consultant Fees	26378	200,000	Consultant fees for further development and enhancements in SAI
23)	SAP Hardware Replacement	26378	250,000	Replacement equipment for SAP system.
		<b>TOTAL</b>	<b>\$45,481,500</b>	

**"EXEMPT" ITEMS EXCEEDING \$200,000 THAT ARE FOR RESALE PURPOSES APPROVED IN THE BY-LAW CHANGE TO CONTRACTING AUTHORITY AS REVISED JANUARY 26, 1990 FOR INFORMATIONAL PURPOSES ONLY**

	<b>ITEM/ACCOUNT NAME/VENDOR</b>	<b>FUNDING SOURCE/ ACCOUNT NUMBER</b>	<b>ESTIMATED AMOUNT</b>	<b>EXPLANATION</b>
1)	Educational Materials Center	43530	\$900,000	The purchase of health related materials that are resold to K-12 schools across Michigan and the U.S.
2)	Residence Hall Dining Services	Auxiliary	4,100,000	Cost of goods sold to include food purchases and non-food supply items for resale in Dining Services Operations.
3)	University Center Dining Services & Retail	Auxiliary	2,500,000	Cost of goods sold to include food purchases and non-food supply items for resale in food service operations in the Bovee University Center.
4)	Printing Services	Auxiliary	1,100,000	Cost of goods sold to include printing and paper supplies for resale in Printing Services operations.
5)	Bookstore	Auxiliary	10,100,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
6)	Pharmaceuticals for Resale	50114	900,000	Purchase of prescription and non-prescription drugs through Hospital Purchasing Service (HPS) for resale to authorized users of University Health Services; formulary is expanding to serve faculty staff, dependents age 14 years or older.
7)	Sprint Together with Nextel Program & Verizon Wireless	50142	1,195,000	Purchase of cellular service and equipment for resale.
<b>TOTAL</b>			<b>\$20,795,000</b>	

**MULTI-YEAR CONTRACTS EXCEEDING \$200,000, PREVIOUSLY APPROVED FOR INFORMATIONAL PURPOSES ONLY**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Solid Waste Removal	50175	\$300,000	Annual cost for year five (5) of a five (5) year contract extension with Waste Management, Inc. for solid waste disposal and on-going recycling services from the Mt. Pleasant Recycling Facility
2) Purchased Electricity	50175	4,963,000	Electricity purchase for the University. Current supplier is Wolverine Power Marking Cooperative. Contract expires 12/31/10. Multiple suppliers approach for bidding purposes still in effect.
3) City of Mt. Pleasant - Water and Sewage	50175	1,044,000	Campus purchased city water and sewage from the City of Mt. Pleasant per tariff rates.
4) Cost Per Copy Program	50089	300,000	Year three (3) of a six (6) year agreement with Commercial Equipment for copier services for CMU, City of Mt. Pleasant and Mt. Pleasant Public Schools through March, 2011.
6) Business Bank Card	Various	850,000	Fourth (4th) year of a five (5) year agreement for a line of credit to be established with JP Morgan Chase to cover CMU's approximately 700 cardholder's monthly transactions.
7) Microsoft Campus Agreement	76100	300,000	Estimated annual cost of a three (3) year software agreement with Microsoft.
8) Furnishings and Other Equipment	Residence Halls and Apartments	1,400,000	Includes desks, chairs, dressers, beds, mattresses, curtains, carpet, vanities, lighting, other case goods, and other equipment and furnishings. Includes computer lab equipment and software.
9) Equipment, Furnishings and Other Equipment	Dining Services	600,000	Includes food equipment and furniture, computers, software, and other equipment for residential restaurants, retail food venues, catering, and concessions.

**MULTI-YEAR CONTRACTS EXCEEDING \$200,000, PREVIOUSLY APPROVED FOR INFORMATIONAL PURPOSES ONLY**

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
10) Equipment, Equipment Leases, and Furnishings	Printing Services	300,000	Includes new and/or replacement of purchased or leased copy machines, presses, sorters, mailers, cutters, dryers, or other printing equipment. Also includes computer equipment and software, plant fixtures and furnishings.
11) Equipment and Furnishings	Bookstore	350,000	Includes furniture, fixtures, store furnishings, other equipment, and computer and software systems
12) Elevator Maintenance	50177	925,000	Third (3rd)/Fourth (4th) of a five (5) year renewable contract for elevator
13) Hosting and Maintenance Agreement	23307	425,000	Third (3rd) of a three (3) year agreement with Corporate Computer for hosting and maintenance of CMU's Charter School's Administrative software & hardware.
14) AOIS Phase III Performance Project		306,000	Second (2nd) of two (2) year contract for expanding the AOIS system.
15) City Water & Sewer Unbilled Charges	50175	260,000	Previous unbilled charges for water and sewer usage across campus. This is second (2) year of a three (3) year payback which is due to expire July 2008.
16) Charter School Lease	23307	252,000	Annual expense for Extending Charter Schools lease for second (2nd) year o Charter Schools' three (three) year lease extension.
17) MeritMail	26327	313,200	First (1st) year of a three (3) year contract.
18) ARAMARK	50072	400,000	One year extension of a five (5) year contract for contracted services for residential, retail and other campus dining
<b>TOTAL</b>		<b><u>\$12,888,200</u></b>	